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**BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF CALIFORNIA**

Application of West Coast Gas Company to Revise its Gas Rates and Tariffs (U910G) A1607017 Application No.

**GENERAL RATE CASE  
APPLICATION OF WEST COAST GAS COMPANY**

WEST COAST GAS COMPANY  
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Attorneys for Applicant West Coast  
Gas Company

Dated: July 29, 2016

**BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF CALIFORNIA**

Application of West Coast Gas Company to Revise its  
Gas Rates and Tariffs (U910G)

Application No.

**GENERAL RATE CASE  
APPLICATION OF WEST COAST GAS COMPANY**

West Coast Gas Company (WCG) respectfully submits this application for an increase in its gas base rates. By this 2017 test year General Rate Case (GRC) Application, WCG asks the California Public Utilities Commission (Commission) for authority to increase revenue requirements associated with utility functions that WCG must perform to provide safe and reliable gas service to its customers at reasonable rates.

The proposed revenue requirements related to gas service will increase the distribution component of WCG's overall gas rates and will increase a typical residential customer's total gas bill by 19.29% or \$7.97 per month. The base rate component of the total rate will increase by 36%.

**I. STATEMENT OF RELIEF AND AUTHORITY SOUGHT.**

WCG seeks to revise its authorized revenue requirements, to be effective no later than January 1, 2017, to recover the reasonable costs WCG will incur in 2017 to own and operate the facilities that distribute gas to its approximately 1,500 residential and commercial customers.

WCG proposes test year increase in revenue of \$341,673. This amount represents an increase of 19.29% over the rates currently authorized by the Commission.

The rate relief sought in this Application does not include any revenue requirements associated with gas procurement, gas transportation or Public Purpose Programs. The rate relief sought in this Application only includes the costs of owning, operating and managing the gas distribution systems at Mather and Castle.

## **II. PROCEDURAL BACKGROUND.**

WCG was granted an overall 5.39% rate increase by Commission Decision No. 13-03-014 on March 21, 2013. Decision No. 13-03-014 stated that WCG's next GRC filing should be based upon a 2017 test-year showing. This Application is made in compliance with the Decision No. 13-03-014.

## **III. SUMMARY OF KEY PROPOSALS IN THIS APPLICATION.**

In this application, WCG proposes to make certain changes to its Jurisdictional rates and tariffs and specifically requests authority:

### **1. Revenue Requirements:**

To increase Base Rates (total rates less procurement rates, Public Purpose Program rates and costs and franchise fees and uncollectible accounts) to produce an annual increase in total revenue of \$341,673.

2. Rate Design:

To increase rates (monthly customer charges and distribution rates) to each customer and customer class so that each customer will see their total rates increase (on an equal percentage basis) by 19.29%.

3. Procedural Matters:

To make the requested rate changes set forth in this application effective as of January 1, 2017.

**IV. INFORMATION REQUIRED BY THE COMMISSION'S RULES OF PRACTICE AND PROCEDURE**

A. Rule 2.1(A) Information Regarding Applicant

West Coast Gas Company is an operating public utility corporation, organized under California law. It is engaged principally in the business of furnishing gas services at Mather and Castle California. Its address is 9203 Beatty Drive, Sacramento, California 95826. Its telephone number is (916) 364-4100.

Communications regarding this Application should be addressed to Raymond J. Czahar at the above mailing address and telephone number.

B. Rule 2.1(B) Correspondence and Communication

All communications, correspondence and pleadings with respect to this Application should be directed to:

James D. Squeri  
GOODIN, MACBRIDE, SQUERI, DAY & LAMPREY, LLP  
505 Sansome Street, Suite 900  
San Francisco, CA 94111  
Telephone: (415) 392-7900  
Facsimile: (415) 398-4321  
E-mail: [jsqueri@goodinmacbride.com](mailto:jsqueri@goodinmacbride.com)

AND

Raymond J. Czahar  
WEST COAST GAS COMPANY  
9203 Beatty Drive  
Sacramento, CA 95826  
Telephone: (916) 364-4100  
Facsimile: (916) 364-4200  
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C. This Application is made pursuant to Sections 701 and 702 of the Public Utilities Code of the State of California, the Commission's Rules of Practice and Procedure and prior decisions, orders and resolutions of the Commission.

D. WCG's balance sheet, as of December 31, 2015, and income statement and cash flow statement for the year 2015 are contained in Exhibit A.

E. WCG's present and proposed rates and the changes in rates proposed in this Application are contained in Exhibit B.

F. Testimony in support of the proposed rate increase, along with associated workpapers, are set forth in Exhibit C.

F. In compliance with Rule 3.2(b-d) of the Commission's Rules of Practice and Procedure, WCG will promptly, on receipt of an Application number, send notices, which generally state the proposed revenues, rate changes, and ratemaking mechanisms requested in this Application, to the parties listed in Exhibit D. In addition, WCG will include notices with regular bills mailed to all customers affected by the proposed changes in rates.

**V. ACCOMPANYING EXHIBITS AND APPENDICES**

WCG's Exhibits and prepared Testimony accompany this filing and are incorporated herein by reference.

**VI. RULE 6 REQUIREMENTS**

WCG submits the following information in compliance with Commission Rule 6(a)(1):

**A. PROPOSED CATEGORY**

Since this application will ultimately have an effect on WCG's gas revenue requirements and rates. Therefore, the application should be categorized as ratesetting.

**B. NEED FOR HEARING**

WCG does not know if there will be a need for hearings. However, in the event that hearings are required, they should be scheduled as soon as possible.

**C. ISSUES TO BE CONSIDERED**

Should WCG be authorized to implement the rates changes proposed in this application?

1. Should WCG be authorized to file a general rate case filing after April 1, 2020 using a 2021 test year?
2. Should WCG be authorized to file attrition year filings in 2018, 2019 and 2020?

**C. PROPOSED SCHEDULE**

As stated above, WCG does not know if any affected party will protest and therefore if a hearing is needed. If a hearing is needed, WCG will leave scheduling to the discretion of the Commission.

## VII. CONCLUSION

WCG is now ready to proceed with its showing in support of this Application.

**WHEREFORE**, West Coast Gas Company respectfully requests the Commission to issue appropriate orders:

1. Authorizing rates that will increase annual utility revenue by \$341,673.
2. Approving the rate design proposed by WCG in this Application.
3. Authorizing WCG to file Attrition Year Adjustment filings for the years 2018, 2019 and 2020.
4. Authorizing WCG to file a general rate case application after April, 2020 for a test year 2021.

Respectfully submitted this 29<sup>th</sup> day of July, 2016 at San Francisco, California.

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By /s/ James D. Squeri  
James D. Squeri

Attorneys for West Coast Gas Company

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By /s/ Raymond J. Czahar  
Raymond J. Czahar

**VERIFICATION**

I, the undersigned say:

I am an officer of West Coast Gas Company, a corporation, and am authorized to make this verification for and on behalf of said corporation, and I make this verification for that reason.

I have read the foregoing Application and I am informed and believe the matters therein are true and on that ground I allege that the matters stated therein are true.

I declare under penalty of perjury that the foregoing is true and correct.

Executed at Sacramento, California on this 29th day of July, 2016.

/s/ Raymond J. Czahar

Raymond J. Czahar



EXHIBIT A

FINANCIAL STATEMENTS

	West Coast Gas Company			
	Income Statement			
	For the Year Ending December 31, 2015			
Operating Revenue				\$ 1,603,157.84
Natural Gas Supply Expense				699,704.32
Gross Margin				903,453.52
Operations Expense - Distribution				395,280.02
Maintenance Expense - Distribution				134,104.95
Customer Accounting and Billing				117,747.69
Administration and General Expense				383,221.54
Depreciation and Amortization				112,741.35
Taxes - Utility Operations				
Income Taxes				-
Property Taxes				12,203.82
UUT				9,855.64
Payroll Tax Temp Worker				440.04
Total Utility Taxes				22,499.50
Total Operating Expense				1,165,595.05
Net Utility Operating Income (Loss)				\$ (262,141.53)
Non-Utility Operations and AFUDC				
Non-Utility (Income) Expense				(16,492.86)
Non-Jurisdictional Operations - Herlong				(163,561.23)
Interest Charges Less Interest Income				
Misc.Non-Utility Operation and AFUCD				-
Total Non-Utility Income and Expense				(180,054.09)
Net Profit (Loss)				<u>\$ (82,087.44)</u>

West Coast Gas Company						
Balance Sheet						
As of December 31, 2015						
<b><u>Assets</u></b>				<b><u>Liabilities and Capital</u></b>		
<u>Utility Plant in Service</u>				<u>Current and Accrued Assets</u>		
Gas Plant in Service				Accounts Payable		
				\$ 232,006.97		
Construction Work in Progress				Customer Deposits		
				7,750.00		
Accumulated Provision for Depreciation				Residential Deposits		
				2,173.49		
				Accrued Interest on Customer Deposits		
				-		
Net Utility Plant in Service				Interest on Debt Payable in Current Period		
				-		
				Other Current Liabilities		
				-		
<u>Non-Utility Properties</u>						
				Total Current Liabilities		
				\$ 241,930.46		
Non-Utility Property						
				\$ 390,018.96		
Accumulated Provision for Depreciation				Deferred Liabilities, Contributions and		
				(143,076.23)		
				Customer Advances		
Net Non-Utility Property						
				\$ 246,942.73		
				Refundable Customer Advances		
				\$ 33,036.27		
<u>Current and Accrued Assets</u>				Contributions in Aid of Construction		
				671,524.44		
				Deferred Tax Liability		
				(21,622.00)		
Cash Balance in Checking Accounts						
				\$ 87,111.06		
Working Funds/Petty Cash						
				500.00		
CD and Money Market Funds				Total Differed Liabilities, Contributions and		
				Advances		
Total Cash and Cash Equivalents				682,938.71		
Customer Accounts Receivable						
				387,770.79		
Employee Accounts Receivable				Long Term Debt		
				\$ -		
Uncollected Accounts						
				2,466.08		
Material and Supplies Inventory				Total Liabilities		
				\$ 924,869.17		
Gen Liab, Vehicle, Prop Insurance						
				5,944.91		
CARE, PPP Balancing Account				Stockholder Equity		
				8,824.23		
General Rate Case						
				4,616.28		
Web Site				Common Stock		
				\$ 839,759.77		
CARB Memo Account				Retained Earnings		
				16,776.47		
Misc. Deferred Debits						
				3,249.65		
				Total Stockholder Equity		
				\$ 3,217,778.34		
Total; Current and Accrued Assets						
				\$ 2,367,252.82		
Total Assets				Total Liabilities and Capital		
				\$ 4,142,647.51		
				\$ 4,142,647.51		

EXHIBIT B

CURRENT AND PROPOSED RATES

**West Coast Gas Company, Inc.**  
**2017 Test Year**  
**Current and Proposed Rates**

	Residential		Mather -Schedule 2		Mather -Schedule 3	
	Current Rates		Current Rates		Current Rates	
Monthly Customer Charge:	\$ 4.00		\$ 21.39		\$ 21.39	
<u>Volumetric Charges</u>	<u>Baseline</u>	<u>Excess</u>	<u>Summer</u>	<u>Winter</u>	<u>Summer</u>	<u>Winter</u>
Procurement - \$/Therm	\$ 0.60313	\$ 0.60313	\$ 0.60313	\$ 0.60313	\$ 0.60313	\$ 0.60313
Distribution - \$/Therm	<u>0.49349</u>	<u>0.76817</u>	<u>0.87947</u>	<u>0.87947</u>	<u>0.47756</u>	<u>0.63519</u>
Total Volumetric Rate	\$ 1.09662	\$ 1.37130	\$ 1.48260	\$ 1.48260	\$ 1.08069	\$ 1.23832
	Proposed Rates		Proposed Rates		Proposed Rates	
Monthly Customer Charge:	\$ 5.44		\$ 28.19		\$ 29.13	
<u>Volumetric Charges</u>	<u>Baseline</u>	<u>Excess</u>	<u>Summer</u>	<u>Winter</u>	<u>Summer</u>	<u>Winter</u>
Procurement - \$/Therm	\$ 0.60313	\$ 0.60313	\$ 0.60313	\$ 0.60313	\$ 0.60313	\$ 0.60313
Distribution - \$/Therm	<u>0.67175</u>	<u>1.04565</u>	<u>1.15896</u>	<u>1.15896</u>	<u>0.65039</u>	<u>0.86507</u>
Total Volumetric Rate	\$ 1.27488	\$ 1.64878	\$ 1.76209	\$ 1.76209	\$ 1.25352	\$ 1.46820
	Castle -Schedule C-1		Castle -Schedule C-2		Castle -Schedule C-3	
	Current Rates		Current Rates		Current Rates	
Monthly Customer Charge:	\$ 21.39		\$ 21.39		\$ 138.96	
<u>Volumetric Charges</u>	<u>Summer</u>	<u>Winter</u>	<u>Summer</u>	<u>Winter</u>	<u>Summer</u>	<u>Winter</u>
Procurement - \$/Therm	\$ 0.60313	\$ 0.60313	\$ 0.60313	\$ 0.60313	\$ 0.60313	\$ 0.60313
Distribution - \$/Therm	<u>0.52986</u>	<u>0.67822</u>	<u>0.32065</u>	<u>0.40785</u>	<u>0.27023</u>	<u>0.34317</u>
Total Volumetric Rate	\$ 1.13299	\$ 1.28135	\$ 0.92378	\$ 1.01098	\$ 0.87336	\$ 0.94630
	Proposed Rates		Proposed Rates		Proposed Rates	
Monthly Customer Charge:	\$ 29.08		\$ 32.36		\$ 244.73	
<u>Volumetric Charges</u>	<u>Summer</u>	<u>Winter</u>	<u>Summer</u>	<u>Winter</u>	<u>Summer</u>	<u>Winter</u>
Procurement - \$/Therm	\$ 0.60313	\$ 0.60313	\$ 0.60313	\$ 0.60313	\$ 0.60313	\$ 0.60313
Distribution - \$/Therm	<u>0.72032</u>	<u>0.92201</u>	<u>0.48508</u>	<u>0.61700</u>	<u>0.41232</u>	<u>0.52361</u>
Total Volumetric Rate	\$ 1.32345	\$ 1.52514	\$ 1.08821	\$ 1.22013	\$ 1.01545	\$ 1.12674

## EXHIBIT C

### SUPPORTING TESTIMONY AND ASSOCIATED WORKPAPERS

Application No: \_\_\_\_\_  
Exhibit C  
ALJ \_\_\_\_\_

**BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF CALIFORNIA**

Prepared Direct Testimony of  
Raymond J. Czahar  
On Behalf of  
West Coast Gas Company

July 2017

PREPARED DIRECT TESTIMONY  
OF  
RAYMOND J. CZAHR  
ON BEHALF of WEST COAST GAS COMPANY

**Introduction**

Q1. Please state your name and business address.

A1. My name is Raymond J. Czahr. My business address is 9203 Beatty Drive, Sacramento, CA 95826.

Q2. By whom and in what capacity are you employed?

A2. I am employed by West Coast Gas Company (WCG) as its Financial Officer.

Q3. On whose behalf are you appearing here today?

A3. I am appearing on behalf of WCG.

**Rate Increase Request and Other Issues.**

Q4. What is the purpose of your testimony?

A4. WCG is requesting that its bundled gas rates be increased by 19.29% or \$341,672.64 based on a 2017 test year that will produce an 8.50% return on its 2017 CPUC jurisdictional rate base. In addition, WCG is requesting that the Commission allow the Company to file "attrition year" adjustments,



via advice letter filings, to the rates established for the test year 2017, for the attrition years 2018 and 2019, and 2020. Finally, WCG is requesting that the Commission allow it to file a new general rate case in April, 2020, using a 2021 test year.

I am WCG's only witness in this proceeding and therefore I am responsible for all the information and data presented in the Application. Exhibit 1, attached to this testimony, contains, the supporting workpapers (an excel Workbook containing a cover, an index and 38 worksheets). All the information, data and calculations contained in Exhibit 1 were prepared by me or under my direction.

### **Compliance with Prior General Rate Case Decisions**

Q5. Has WCG previously sought an increase in its non-procurement base rates?

A5. Yes. WCG was granted an overall rate increase of 5.39% in Decision No. 13-03-014 issued on March 13, 2013, based on a 2013 test year.

### **Description of WCG's Gas Distribution Operations**

Q6. Please provide a brief description of WCG gas distribution operations.

A6. As stated above, WCG began gas distribution operations at Mather, which is located in Sacramento County, April 1997. Operations began at Castle, which is located in Merced County, in 1998.

WCG's Mather service territory contains approximately 80 commercial customers and 1,272 residential customers. There are two separate gas distribution systems at Mather. One system serves the industrial area and the other system serves the housing area which contains 1,272 residential gas customers. Gas sales at Mather totaled approximately 800,000 therms for the recorded calendar year 2015. At the date WCG began operation at Mather there were about 30 commercial customers and gas sales were 200,000 therms per year. There were no residential gas customers. Lost or unaccounted for gas exceeded 30% of the total gas delivered to Mather.

In 1998 the abandoned military housing at Mather was demolished and construction began on 1,272 new single-family homes. Most of the new residences were completed and occupied between 2002 and 2004.

WCG has installed new mains, services and meters in the industrial area of Mather and replaced major portions of the distribution mains, installed more than 20 main-line valves and replaced every service line, riser, regulator and meter in the housing area. In addition, WCG has constructed a new regulation station, metering station at the point on interconnection with PG&E in the housing area and installed a new modern cathodic protection in both the housing and commercial areas of

Mather. As a result of WCG efforts and investments, the gas distribution system at Mather has been modernized and made safe and reliable.

At Castle, WCG has made similar investments in mains, meters and regulators and installed a new modern cathodic protection system.

The total gas load at Castle has increased from 175,000 therms per year in 1998 to 528,000 for the recorded year 2015.

Q7. Does WCG have non-jurisdictional gas distribution operations?

A7. Yes. WCG has installed a metering and regulation station and a 3.5 mile distribution main to serve a single customer, the Federal Prison at Herlong California in Lassen County. All of WCG facilities at Herlong are located within the boundary of a Federal enclave, the Sierra Army Depot.

### **Primary Causes of Increased Revenue Requirement**

Q8. Summarize the key factors that causes WCG's request for increased rates.

A8. WCG provides detailed support for its 2017 GRC estimate in the workpapers accompanying my testimony. However, the largest factor that leads to this level of required rate increase is the reduction in therm sales. Nearly 50% of the proposed increase in rates is associated with reduced therm sales and resulting revenue loss from the level of therm sales

adopted in WCG's 2013 Test Year General Rate Case. Table 1, below, contains a comparison of 2013 therm sales multiplied by each period rates for the years 2013 through 2016.

**Table 1**  
**West Cost Gas Company**

**Comparison of Test Year Therm Sales Adopted in 2013 GRC Versus  
Recorded Sales and Revenues 2013,2014,2015**

	Test Year 2013 Adopted Estimate	2013 Recorded	2014 Recorded	2015 Recorded	2017 Test Year
<u>Residential Mather:</u>					
Base-Line	417,821	401,158	361,675	369,158	393,134
Excess	134,449	117,931	58,965	74,638	100,190
Total	552,270	519,089	420,640	443,796	493,324
Commercial Mather	429,846	362,066	332,809	355,681	364,622
Commercial Castel	654,530	571,837	512,976	527,495	552,797
Total Therm Sales	1,636,646	1,452,992	1,266,425	1,326,972	1,410,743
% Difference from Test-Year Adopted	100%	89%	77%	81%	86%
<u>Approximate Revenue Loss:</u>					
<u>Residential</u>					
Base-Line		\$ 7,906.59	\$ 26,934.36	\$ 23,636.59	\$ 12,182.79
Excess		12,200.36	56,366.17	45,221.30	26,316.74
Total		20,106.95	83,300.53	68,857.90	38,499.52
Commercial Mather		57,316.80	82,959.84	64,198.71	66,582.00
Commercial Castle		41,346.50	70,777.00	63,517.50	50,683.00
Total Revenue Short-Fall		<u>\$118,770.25</u>	<u>\$ 237,037.37</u>	<u>\$ 196,574.10</u>	<u>\$ 155,764.52</u>

The losses at Castle are a combination of conservation and the loss of the second largest customer (Cingular) in 2012. Cingular loss revenue totals approximately \$30,000 per year at current rates.

Q9 What are the other factors that cause the increase in rates proposed in this filing?

A9. Table 2, below, contains a list of the primary operating costs increases since WCG 2013 Test-Year.

**Table 2**  
**West Coast Gas Company, Inc.**  
Test-Year 2017  
Significant O&M Cost Increases  
2013 Adopted Test-Year Vs. WCG Proposed 2017 Test-Year

	Test-Year 2017	Adopted Test-Year 2013	Difference
<u>Safety Related Cost Increases:</u>			
1. New Hire - Full-time field technician for Castle	\$ 63,653.05	\$ -	\$ 63,653.05
2. Use of outside consultants to insure regulatory compliance	16,447.00	-	16,447.00
<u>Regulatory Proceedings:</u>			
1. Legal cost associated with CPUC proceedings	14,000.00	6,300.00	7,700.00
<u>Other O&amp;M Cost Increases:</u>			
1. Property & Liability Insurance and Workmens Compensation	73,147.09	40,233.31	32,913.78
<u>Employee Benefits:</u>			
2. Employee Benefits, Sick Leave, Vacation and Retirement	<u>90,334.53</u>	<u>57,394.85</u>	<u>32,939.68</u>
Total	\$ 257,581.67	\$ 103,928.16	<u>\$ 153,653.51</u>

WCG is taking a more proactive stance when it comes to safety, emergency repose and preventive maintenance. WCG has hired a full time employee who resides within minutes of the Castle distribution system. While increasing service and maintenance, this will allow for a more rapid response to a gas emergency at Castle. In addition, WCG will utilize outside consultants to insure compliance with CFR 49 Part 192 and the Commission's General Order 112.E and to evaluate the effectiveness of the cathodic protection systems. WCG has a perfect record of safety and

service in the 20 years it have operated Mather and Castle. Not a single incident of damage to people, property or our employees. Not a single long-term outage exceeding 4 hours. However, we recognize that we need to do more to insure compliance with the evolving regulatory requirements. Given the increased regulatory risk of a massive penalty under the penalty provisions of G.O. 112-E WCG must avoid any penalty for failure to perform or document any of the requirements of CFR 49 Part 192 and/or G.O 112-E. However, we need the resources to insure that we never are out of compliance..

### **Test Year 2017 Cost of Service Study.**

Q10. Have you prepared a cost-of-service study?

A10. Yes. Tab 1 RO of Exhibit 1 (workpapers) contains the results of my analysis of WCG's CPUC jurisdictional results of operations (RO) for the recorded year 2015, the pro forma year 2016 and the test-year 2017 at current and proposed rates. Operating revenues and expenses exclude procurement costs, franchise fees and uncollectible accounts as well as Public Purpose Program costs. Only base rate cost components are included in this study. Beginning with recorded 2015 data, we have made adjustments to eliminate any non-recurring operating costs to correct any miss-posting of data and to eliminate any remaining non-base-rate costs. This process produced a normalized RO 2015 at current rates. We

created the pro forma year 2016 from the normalized 2015 RO by adding costs increases due to inflation, adding cost elements discussed above and allocating labor cost to work orders. Once we have the 2016 pro forma year we then allocate certain common costs to non-jurisdictional operations. In addition, we add the forecasted capital additions and associated depreciation to produce the 2017 test-year rate base.

Q11. What are the expected results-of-operation for the forecasted test-year 2017 at current rates?

A11. The forecasted results of operation for the test year show that at current rates WCG will not earn a return on rate base. In fact, the expected return on rate base will be a negative 25.7% (Tab1 page 2 of 2 Column L). Therefore, base rate revenues, at current rates, will be insufficient to cover WCG test year operating expenses by \$225,000, much less produce a return on the capital invested in its CPUC jurisdictional gas distribution operations.

Q12. How is the remainder of your testimony organized?

A12. The remainder of my testimony deals primarily with the development of the 2017 test year RO as follows:

Sales and Revenue

Operating Expense

Rate Base

Results of Operations at Current Rates

Cost of Capital and Return on Common Equity

Results of Operations at Proposed Rates

Proposed Rate Design

Un-collectables

Attrition Year Filings

My testimony also addresses rate setting for the years following the 2017 test year, commonly called the attrition years. WCG has requested that it be allowed to file its next general rate case in April, 2020 for a 2021 future test year. This would place WCG in a four year ratemaking cycle.

WCG is requesting that it be allowed to make attrition year filings for the attrition years 2018, 2019 and 2020.

## **Sales and Revenues**

Q13. What is the basis for the therm sales forecast used in preparing the 2017 test year RO?

A13. The 2017 therm sales forecast is the average annual recorded therm sales for years 2011 through 2015. Tab 3 of the workpapers contains the recorded and forecasted therm sales by rate schedule for the recorded years 2011 through 2015 and the forecasted years 2016 and 2017.

Q14. How do the therm sales forecast used in the 2017 test year forecast compare with the therm sales used in the 2013 test year forecast?



A14. Actual therm sales and revenue have been far below the estimate used in the 2013 test year. This continues a trend that was observed in the last GRC even without the loss any major customer. The effect of reduced therm sales in the yeas 2012 thorough 2015 are documented in Table 1 above. In point of fact, the lost revenues in 2013 were greater than the allowed rate increase in WCG's last General Rate Case that had a test year of 2013.

## **Operating Expenses**

Q15. Please briefly explain your overall approach to forecasting test year operating expenses.

A15. Our development of test year 2017 operating expenses, excluding capital related operating expenses such as depreciation expense, property taxes and income taxes, begins with the recorded year 2015 and follows the protocol laid out in A.10. The inflation rate used to adjust 2016 and 2017 operating costs is 2.0%

Q16. Explain the reasons for allocating certain operating expenses to non-jurisdiction operations as shown in Column K of the RO on Tab 1 of Exhibit 1.

A16. WCG charges all direct labor and direct non-labor costs to its non-jurisdictional operations. However, certain costs such as supervisory labor, billing and accounting and general plant expenses are common

costs. Allocation factors are used to allocate these common costs to non-jurisdictional operations. The allocation factors, along with billing determinants are contained in Tab 28 of Exhibit 1.

## **Rate Base**

Q17. How was the test year rate base calculated?

A17. Tab 2 of Exhibit 1 contains a summary of the test year rate base and each component of rate base. Tab 2 also shows the allocation of general plant and Contributions in Aid of Construction to non-jurisdictional operations. The CIAC allocated is the amount that the Federal Board of Prison contributed to the installation of the Herlong distribution system in lieu of an advance. Test year gross plant and the accumulated reserve for depreciation were developed in Tabs 20 and 21 (Gross Plant). Test Year depreciation expense and accumulated reserve for depreciation are shown on Tab 25. Test year 2017 jurisdictional average rate base is \$875,920 which is about 15% lower than the 2013 adopted rate base of \$1,054,943.

Q18. Describe the process you used to determine the test year depreciation expense and the reserve for accumulated depreciation.

A18. Tab 24 of Exhibit 1 presents recorded plant additions for the recorded years 2012 through 2015 and forecasted plant additions for the pro forma

year 2016 and test year 2017. Annual depreciation on the existing and forecasted plant additions for 2016 and 2017 are presented on Tab 21. Of the total \$182,000 in capital additions in 2016 \$64,000 are associated with investment in equipment used to repair leaks, respond to an underground Grade 1 Leaks and to quickly return customers back to service. A Grade 1 leak is a leak that represents an existing or probable hazard to persons or property, and requires immediate repair or continuous action until the conditions are no longer a hazard. WCG rents the equipment required to repair underground leaks. If WCG were allowed to invest in a compact excavator, trench plates and the trailer it would enhance the safety and reliability of the distribution system. In addition, I believe this investment would be cost effective alternative to renting. Tab 22 contains a cost/benefit analysis of the option to either own or rent the equipment. I would estimate this investment would produce a net economic benefit of \$44,000.

WCG also has included the replacement cost of a ground bed at the Mather Industrial area. There are 5 ground beds in that part of the system that protects the steel piping. These beds were installed 40 years ago by the USAF. One completely failed in 2013 and it took 3months to replace. We know that at least one other ground bed will fail in the near future. Instead of waiting for one to fail, we will replace it before it fails.

Q19. Why does the capital budget include the purchase of another truck?

A19. The only vehicle capable of towing a loaded trailer is a 1999 GMV heavy duty truck. Given its age it is no longer reliable.

## **Cost of Capital**

Q20. How was WCG's weighted average cost of capital determined?

A20. Tab 31 of Exhibit 1 contains WCG's capital structure, embedded cost of long-term debt capital, and weighted average cost of capital based on a 10.00% return on common equity invested in CPUC jurisdictional operations. WCG has no debt capital. In WCG's last general rate case an imputed 30% debt capital assumption was agreed to in the settlement agreement. WCG will continue to input a 30% debt capital ratio in calculating its weighted cost of capital. WCG's estimated allowance for common equity is 10.0%. Therefore, WCG's weighted cost of capital and required return on rate base is 8.50%. Given the increased regulatory risk of a massive penalty under the penalty provisions of G.O.112-E it is doubtful that WCG can, on its own credit attract debt capital.

## **Results of Operations at Proposed Rates**

Q21. Given the test year 2017 RO, what level of rate increase is required to produce an 8.50% return on rate base?

A21. Tab 32 contains the calculation of the test year return on rate base and common equity at current and proposed rates. The required base rate increase required to produce a 8.50% return on common equity is \$341,671.

## **Rate Design**

Q22. How do you propose to allocate the test year rate increase among customer classes and rate schedules?

A22. We are proposing that the overall 19.29% increase in rates be allocated to all customers on an equal basis. That is, all customers would see their total bill increase by 19.29%.

Q23. How much of the total increase in rates would be allocated to residential customers and how would the average monthly residential bill change under your rate design proposal?

A23. Tab 37 contains the calculation of the revenue produced, by each WCG tariff, at current rates. Table 38 contains the calculation of each WCG tariff assuming all WCG customers are subject to the same 19.29% increase. Tab 37 also contains the proof of revenue.

The typical monthly residential gas bill would increase from \$61.74 to \$69.71 or \$7.97 per month assuming usage of 32.9 therms of which 80% are at baseline rates.

Based on these results, one could conclude that the majority of the proposed rate increase should be collected from residential customers. Never the less, WCG proposes to allocate the rate increase on an equal percentage basis to all customers, resulting in about one-third of the proposed rate increase being assigned to residential customers.

Q24. Have you documented your rate design proposal, proposed rates and proof of revenue at the rates proposed for all customers?

A24. Yes, Tab 38 of Exhibit 1 contains each rate schedule, showing each element of the rate structure and the revenue produced by each rate schedule. This Tab also contains the proof of revenue calculation using the billing determinants from Tab 28.

## **Franchise Fees and Un-collectibles**

Q25. Describe the franchise fees that WCG is subject to and rate of uncollectible accounts.

A25. The only franchise fee that WCG billing is subject to is a 2.5% franchise fee paid to the County of Merced for all billings at its Castle operations. There are no franchise fees levied on billings at Mather but there is a 2.5% sales tax. Tab 36 shows that uncollectible accounts have averaged 0.1740% of total billing for the five years 2011 through 2015. The currently

allowed rate is 0.1643%. Given the fact that the trend is lowering, we propose to keep the rate at 0.1643%

### **Attrition Years 2018 and 2020**

Q28. Please explain your understanding of “attrition” in general and WCG’s proposal for attrition year adjustments.

A28. Attrition is the year-to-year decline in a utility’s earnings caused by increased costs that are not offset by increased rates or sales. In order to provide the utility with a reasonable opportunity to earn its authorized rate of return during years between general rate cases, the Commission has adopted attrition rate adjustments. The Commission’s traditional attrition mechanism, the ARA, provides for an advice letter filing just prior to the start of the attrition year. WCG requests that the Commission authorize implementation of a post test year ratemaking mechanism for the attrition years 2018, 2019 and 2020. We propose that the attrition mechanism adopted in WCG’s last general rate case without a productivity adjustment.

Q29. Does this conclude your prepared testimony?

A29. Yes.

Application No:

Exhibit : 1

# **West Coast Gas Company, Inc.**

General Rate Case

2017 Test Year

Work Papers

File: 2017 COS 05.30.16.xls



# West Coast Gas Company, Inc.

Test Year 2017  
Index to Workpapers

Sheet	Description
1	Tab 1 - Cost of Service - Results of Operations
2	Tab 2 - Notes to RO
3	Tab 3 - Rate Base
4	Tab 4 - Therm Sales and Revenue
5	Tab 5 - Recorded Therm Sales and Revenue 2015 Pro Forma Sales and Revenue 2016
6	Tab 6 - Operating Expense - Labor Distribution by FERC Account
7	Tab 7 - Operating Expense - Non-Labor Distribution by FERC Account
8	Tab 8 - Summary of Adjustments and Changes to COS 2015 - 2017
9	Tab9 - Operating Expenses Labor versus Non-Labor
10	Tab 10 - Account 765 Miscellaneous Distribution Expense - Non-Labor Detail
11	Tab 11 - Account 768 Labor Expense for SED Audits, OQ Training and Field Training
12	Tab 12 - Account 887 Non-Labor Detail Leak Repair
13	Tab 13 - Account 903 - Non-Labor Detail Customer Accounting & Billing Expenses
14	Tab 14 - Account 921 - Office Supplies and Admin Related Non-Labor Detail
15	Tab 15 - Account 923 - Outside Services Non-Labor Detail
16	Tab 16 - Account 924 - Property, Liability and Workmen's Comp Detail
17	Tab 17 - Account 926- Employee Benefits and Vacation Detail
18	Tab 18 - Account 930 - Miscellaneous General Expense Detail
19	Tab 19 - Account 935 - Maintenance of General Plant Detail

# West Coast Gas Company, Inc.

Test Year 2013  
Index to Workpapers

Sheet	Description
20	Tab 20 - Development of Plant in Service
21	Tab 21 - Capital Budget 2016 and 2017
22	Tab 22 - Cost Benefit Analysis of Safety and Service Related Investments
23	Tab 23 - Historical Capital Expenditures
24	Tab 24 - Historical Plant Additions
25	Tab 25 - Calculation of Test Year Depreciation
26	Tab 26 - Amortization Expense Detail
27	Tab 27- Property Tax Detail
28	Tab 28 - Allocation Factors
29	Tab 29 - General Plant Allocation to Non-Jurisdiction Operations
30	Tab 30 - O&M Labor Hours
31	Tab 31- Weighted Cost of Capital
32	Tab 32 - Calculation of Test Year Rate Increase Required to Produce Return on Rate Base
33	Tab 33 - Recorded Delivered Cost of Natural Gas
34	Tab 34 - Required Revenue Increase by Tariff Schedule
35	Tab 35- Development of Residential Rates
36	Tab 36 - Recorded Uncollectible Account Data
37	Tab 37 - Total Revenue at Current Rates
38	Tab 38 - Total Revenue at Proposed Rates

# West Coast Gas Company, Inc.

Test Year 2017  
Results of Operations

FERC Acct. No.	Page 1 of 2												
	A	B	D	E	C	F	H	I	J	K	L	M	N
	Results of Operations Year Ending December 31, 2015	Adjustments to Results of Operations Year Ending December 31, 2015	Results of Operations 2015 Normalized at Current Rates	Forecasted Changes in Revenue and Expense 2016	T=Tab N=Note	Results of Operations 2016 Pro-Forma at Current Rates	Forecasted Changes in Revenue and Expense 2017	Results of Operations 2017 Test Year at Current Rates	Alloc.	Non-Jurisdictional Expenses to Operations	Results of Operations 2017 Test Year at Current Rates Jurisdictional	Proposed Rate Change	Results of Operations 2017 Test Year at Proposed Rates
	<u>Base Rate Revenue</u>												
480 Residential Sales of Gas	\$ 295,493.02	\$ -	\$ 295,493.02	\$ 35,471.58	N 1	\$ 330,964.60	\$ -	\$ 330,964.60			\$ 330,964.60	\$ 121,235.25	\$ 452,199.86
481 Commercial and Industrial Sales of Gas:													
Mather	324,753.77	-	324,753.77	\$ 12,681.79	N 1	337,435.56	-	337,435.56			337,435.56	107,509.10	444,944.66
Castle	294,871.04	-	294,871.04	(42,834.59)	N 1	252,036.45	-	252,036.45			252,036.45	112,928.29	364,964.74
495 Other Gas Revenues	4,875.00	-	4,875.00	1,172.00	N 1	6,047.00	-	\$6,047.00			6,047.00	-	6,047.00
Total Base Rate Operating Revenue	\$ 919,992.83	\$ -	\$ 919,992.83	\$ 6,490.79	N 1	\$ 926,483.61	\$ -	\$ 926,483.61			\$ 926,483.61	\$ 341,672.64	\$ 1,268,156.26
401 <u>Operations Expense - Distribution</u>													
760 Supervision	\$ 163,243.21		\$ 163,243.21	\$ (11,735.14)	N3 T4	\$ 151,508.07	\$ 3,030.16	\$ 154,538.24	5	\$ 13,221.94	\$ 141,316.30		\$ 141,316.30
761 Mains and Services Labor	13,702.87		13,702.87	10,182.02	N8 T4	23,884.89	477.70	24,362.58	3	526.50	23,836.09		23,836.09
762 Mains and Services Supply	5,489.19	-	5,489.19	-	T6	5,489.19	-	5,489.19	3	118.63	5,370.56		5,370.56
763 Meters and House Regulators Expense	5,891.50	-	5,891.50	117.83	T4	6,009.33	120.19	6,129.52	3	132.46	5,997.05		5,997.05
764 Customer Installations Expense	16,118.10		16,118.10	10,230.32	N8 T4	26,348.42	526.97	26,875.39	3	580.80	26,294.59		26,294.59
765 Misc. Distribution Expense	90,691.50	(6,015.00)	84,676.50	12,470.61	N8 T4	97,147.11	1,778.88	98,925.99	3	2,137.88	96,788.11		96,788.11
766 Rents	100,143.65	-	100,143.65	-		100,143.65	-	100,143.65	5	8,568.06	91,575.59		91,575.59
Total Operations Expense	\$ 395,280.02	\$ (6,015.00)	\$ 389,265.02	\$ 21,265.64		\$ 410,530.66	\$ 5,933.89	\$ 416,464.55		\$ 25,286.27	\$ 391,178.28		\$ 391,178.28
402 <u>Maintenance Expense - Distribution</u>													
767 Maintenance of Lines	\$ 29,688.09		\$ 29,688.09	8,843.08	N8 T4	\$ 38,531.17	763.31	\$ 39,294.48	3	\$ 849.19	\$ 38,445.29		\$ 38,445.29
768 Safety Audits, OC Training, Field Training	68,158.54		68,158.54	9,319.80	N8 T4	77,478.34	1,549.57	79,027.91	3	1,707.87	77,320.04		77,320.04
887 Leak Repairs	36,258.32	(9,274.28)	26,984.04	15,626.20	N8 T4	42,610.24	852.20	43,462.45	3	939.26	42,523.19		42,523.19
Total Maintenance Expense	\$ 134,104.95	\$ (9,274.28)	\$ 124,830.67	\$ 33,789.08		\$ 158,619.75	\$ 3,165.08	\$ 161,784.83		\$ 3,496.32	\$ 158,288.51		\$ 158,288.51
402 <u>Customer Accounting Expense</u>													
901 Meter Reading Labor	\$ 17,774.35		\$ 17,774.35	\$ 3,658.14	N8 T4	\$ 21,432.49	\$ 428.65	\$ 21,861.14	1	\$ 16.84	\$ 21,844.30		\$ 21,844.30
902 Accounting and Collecting Labor	81,773.35		81,773.35	1,635.47	T4	83,408.82	1,668.18	85,076.99	1	65.53	85,011.46		85,011.46
903 Supplies Expense	15,591.85	(1,266.04)	14,325.81	286.52		14,612.33	317.57	14,929.89	1	11.50	14,918.39		14,918.39
904 Uncollectible Accounts	2,608.14	(2,608.14)	-	-	Note 2	-	-	-		-	-		-
Total Customer Accounting Expense	117,747.69	(3,874.18)	\$ 113,873.51	\$ 5,580.12		\$ 119,453.63	\$ 2,414.39	\$ 121,868.03		\$ 93.87	\$ 121,774.16		\$ 121,774.16

# West Coast Gas Company, Inc.

Test Year 2017  
Results of Operations

Page 2 of 2													
FERC Acct. No.	A Results of Operations Year Ending December 31, 2015	B Adjustments to Results of Operations Year Ending December 31, 2015	D Results of Operations 2015 Normalized at Current Rates	E Forecasted Changes in Revenue and Expense 2016	C Notes/ Tabs	G Results of Operations 2016 Pro-Forma at Current Rates	I Forecasted Changes in Revenue and Expense 2017	J Results of Operations 2017 Test Year at Current Rates	K Alloc. Factor	L Allocation of Expenses to Non-Jurisdictional Operations	M Results of Operations 2017 Test Year at Current Rates Jurisdictional	N Proposed Rate Change	O Results of Operations 2017 Test Year at Proposed Rates
402 Administration and General Expense													
920 A&G Salaries	\$ 77,096.91	\$ (12,000.00)	\$ 65,096.91	\$ 1,301.94	T4	\$ 66,398.85	\$ 1,327.98	\$ 67,726.83	10	\$ 2,922.05	\$ 64,804.78		\$ 64,804.78
921 Office Supplies & Office Expenses	15,575.13	(1,757.37)	13,817.76	276.36		14,094.12	281.88	14,376.00	10	620.25	13,755.75		13,755.75
922 A&G Transferred (Cr)	-		-	-		-	-	-	10	-	-		-
923 Outside Services	29,265.49		29,265.49	15,585.31		44,850.80	897.02	45,747.82	10	1,973.77	43,774.04		43,774.04
924 Property & Liability & Work Comp Ins	91,863.84	(10,373.50)	81,490.34			81,490.34	-	81,490.34	11	8,343.25	73,147.09		73,147.09
926 Employee Benefits & Vacation	82,656.06	7,202.56	89,858.62	2,246.47		92,105.09	2,302.63	94,407.71	10	4,073.18	90,334.53		90,334.53
927 Franchise Requirements	13,444.48	(13,444.48)	-	-	Note 1	-	-	-		-	-		-
928 Regulatory Commission Expense	15,885.11	(15,000.00)	885.11		Note 3	885.11		885.11			885.11		885.11
930 Misc. General Expense	6,391.57	(899.52)	5,492.05			5,492.05	-	5,492.05		236.95	5,255.10		5,255.10
931 Office Rent	33,381.21		33,381.21			33,381.21		33,381.21	10	1,440.22	31,940.99		31,940.99
933 Transportation Expense	-		-			-		-	10	-	-		-
935 Maintenance of General Plant	18,612.62		18,612.62	372.25		18,984.87	379.70	19,364.57	10	835.48	18,529.09		18,529.09
Total Administration & General Expense	\$ 384,172.42	\$ (46,272.31)	\$ 337,900.11	\$ 19,782.32		\$ 357,682.43	\$ 5,189.20	\$ 362,871.63		\$ 20,445.15	\$ 342,426.48		\$ 342,426.48
403 Operating Expense - Depreciation	\$ 107,740.19	\$ 489.98	\$ 108,230.17	\$ 11,579.62		\$ 119,816.78	\$ 823.95	\$ 120,640.73		\$ -	\$ 120,640.73		\$ 120,640.73
405 Operating Expense - Amort Expense	\$ 4,994.16		\$ 4,994.16	\$ -		\$ 4,994.16	\$ -	\$ 4,994.16			4,994.16		\$ 4,994.16
408 Operating Expense - Taxes OTIT													
408.a Payroll Taxes- Temps	\$ 440.04	\$ (440.04)	\$ -					\$ -			\$ -		-
408.b Property Taxes	12,203.82	\$ -	12,203.82	32.75		\$ 12,236.57	-	12,236.57			12,236.57		12,236.57
408.c Franchise Taxes	-		-			-		-			-		-
408.e User Utility Tax	9,855.64	(9,855.64)	-		Note 2	-		-			-		-
Total Taxes Other Than Income Tax	\$ 22,499.50	\$ (10,295.68)	\$ 12,203.82	\$ 32.75		\$ 12,236.57	\$ -	\$ 12,236.57			\$ 12,236.57		\$ 12,236.57
409 Income Tax Expense	\$ -	\$ -	\$ -			\$ -	\$ -				\$ -	\$ 42,162.88	\$ 42,162.88
410 Provision for Deferred Income Tax	-												
Total Operating Expense	\$ 1,166,538.93	\$ (75,241.47)	\$ 1,091,297.46	\$ 92,029.53		\$ 1,183,333.98	\$ 17,526.51	\$ 1,200,860.50		\$ 49,321.61	\$ 1,151,538.89	\$ 42,162.88	\$ 1,193,701.77
Net Operating Income	\$ (246,546.10)	\$ 75,241.47	\$ (171,304.63)	\$ (85,538.75)		\$ (256,850.37)	\$ (17,526.51)	\$ (274,376.88)		\$ (49,321.61)	\$ (225,055.27)	299,509.76	\$ 74,454.49
Average Rate Base (Tab 2)											\$ 875,920.64		\$ 875,920.64
Average Return on Rate Base											-25.69%		8.50%

See Tab 1a for Notes

# West Coast Gas Company, Inc.

Test Year 2017

Results of Operations

Notes

## 2015 Adjustments to Normalize 2015

1 2015 Revenue (Column A) are current non-gas supply base rates, times recorded 2015 therm sales. Revenue excludes the commodity cost of gas including transportation, uncollectible accounts, franchise fee and UUT taxes (see Tab 3a for calculation of 2015 Base Rate Revenue).

2 The following operating costs were removed from the Cost of Service - Non Base Rate Costs:

Remove Uncollectible Accounts Charged to Income

Eliminates franchise fees paid to county of Merced.

The following operating costs were previously removed from the Income Statement since they not a component of base rates:

1 Removed Uncollectible Accounts Charged to Income

2 Eliminated uncollectible charges to income.

3 Eliminated franchise fees paid to county of Merced.

3 Reduction in compensation. CFO was paid an additional amount for work on Penalty Case.

\$ (12,000.00)

4 Remove CPUC Penalty (15,000.00)

5 Account 765 - Remove one time welding cert. \$ (1,850.00)

Account 765 - Remove one time welding repair (1,840.00) (3,690.00)

6 Account 765 - Education Expense - One time only (225.00)

6 Adjustment to annualize 2015 depreciation expense (see Tab 10) \$ 489.98

Net Change \$ (30,425.02)

# West Coast Gas Company, Inc.

Test Year 2017

Results of Operations

Notes

2016 Pro Forma Adjustments to 2016

7 2015 Adjusted Revenue (Column D) represents the average therm sales for the years 2011 through 2015 recorded, multiplied by the current 2016 Base Rates (include attrition allowance for 2016) (see Tab 3 for data and calculations).

8 Remove payments to Evan Rahilly in 2015 and add him as full-time employee:

Annual Salary including Employer Payroll Taxes: \$ 66,053.06

Allocation of Salary to Operating Accounts:

761	Mains and Services Labor	\$ 9,907.96
764	Customer Installation Expense	9,907.96
765	Misc. Distribution Expense	16,513.26
767	Maintenance of Lines	8,256.63
768	Safety Audit, OQ Training, Field Training	8,256.63
887	Leak Repairs	9,907.96
901	Meter Reading	<u>3,302.65</u>
	Total Increase for Known Changes	\$ 66,053.05

Less Payments to Evan Rahilly in 2015 as Caretaker:

765	Misc. Distribution Expense	\$ (2,100.00)
887	Leak Repairs	<u>(300.00)</u>
	Total Reduction for Known Changes	\$ (2,400.00)

Net Change \$ 63,653.05

# West Coast Gas Company, Inc.

Test Year 2017

Average Test Year Rate Base

FERC Acct.				Allocation of Gen Plant to Non-Jurisdic. Operations	Jurisdictional Average Rate Base
<u>No.</u>	<u>Utility Plant in Service</u>	<u>Ref</u>	<u>Average Rate Base</u>	<u>Alloc. Factor</u>	
101	Gas Plant in Service		\$ 3,351,547.75	12	\$ 24,234.45
105	Plant Held for Future Use		-		-
108	Accum Provision for Depreciation of Gas Plant in Service		<u>(1,876,139.97)</u>	12	<u>(15,172.40)</u>
	Net Utility Plant in Service		1,475,407.78		9,062.06
154	Plant Materials and Operating Supplies	A	5,944.91		508.63
	Working Cash (1/12th of Cash Oper. Exp.)		85,492.00		
252	Customer Advances for Construction	A	(33,036.27)		
271	Contributions in Aid of Construction	B	<u>(692,949.09)</u>		<u>(44,632.00)</u>
	Net Average Test Year Rate Base		<u>\$ 840,859.33</u>		<u>\$ (35,061.31)</u>
					<u>\$ 875,920.64</u>

## References:

A 2015 Recorded Balance.

B 2015 Recorded Balance Less Non-Jurisdictional CIAC of \$44,632.00.

**West Coast Gas Company, Inc.**  
**Test Year 2017**  
**Therm Sales and Revenue at Current Rates**

**Recorded Residential Therm Sales 2011 - Residential Therms Sales Include CARE**

	JAN-W	FEB-W	MAR-W	APR-S	MAY-S	JUN-S	JUL-S	AUG-S	SEP-S	OCT-S	NOV-W	DEC-W	TOT	Therms Winter	
<b>Total Residential Therm Sales</b>														72.5%	
Baseline Therms	64,282	65,251	62,013	18,816	16,568	15,720	14,378	13,561	13,212	18,033	50,469	75,009	427,312	317,024	76.6%
Excess Therms	29,729	19,592	8,840	17,444	10,338	5,098	2,878	2,478	2,535	6,109	5,477	33,314	143,832	96,952	23.4%
<b>Total Therms</b>	<b>94,011</b>	<b>84,843</b>	<b>70,853</b>	<b>36,260</b>	<b>26,906</b>	<b>20,818</b>	<b>17,256</b>	<b>16,039</b>	<b>15,747</b>	<b>24,142</b>	<b>55,946</b>	<b>108,323</b>	<b>571,144</b>	<b>413,976</b>	
Baseline as % of Total Therms	68.4%	76.9%	87.5%	51.9%	61.6%	75.5%	83.3%	84.6%	83.9%	74.7%	90.2%	69.2%	74.8%		
<b>Total Lots</b>	<b>1271</b>														
Total Customers	1,228	1,225	1,228	1,234	1,238	1,233	1,231	1,231	1,228	1,228	1,226	1,228			
Total Empty Lots	43	46	43	37	33	38	40	40	43	43	45	43			
<b>Therms Per Customer</b>	<b>77</b>	<b>69</b>	<b>58</b>	<b>29</b>	<b>22</b>	<b>17</b>	<b>14</b>	<b>13</b>	<b>13</b>	<b>20</b>	<b>46</b>	<b>88</b>	<b>465</b>		
<b>Total CARE Therm Sales (Incl. in Total)</b>														<b>Therms Winter CARE</b>	
Baseline CARE Therms	3,141	2,923	3,354	975	844	675	610	602	581	798	2,208	3,306	20,018	14,932	65.3%
Excess CARE Therms	1,889	1,295	709	1,216	721	331	199	189	189	403	238	1,617	8,995	5,748	25.1%
<b>Total CARE Therms</b>	<b>5,031</b>	<b>4,218</b>	<b>4,063</b>	<b>2,192</b>	<b>1,565</b>	<b>1,006</b>	<b>809</b>	<b>791</b>	<b>770</b>	<b>1,201</b>	<b>2,446</b>	<b>4,923</b>	<b>29,013</b>	<b>22,872</b>	
Total CARE Customers	61	65	66	62	61	52	51	51	51	52	53	54	57		
<b>Therms Per CARE Customer</b>	<b>82</b>	<b>65</b>	<b>62</b>	<b>35</b>	<b>26</b>	<b>19</b>	<b>16</b>	<b>16</b>	<b>15</b>	<b>23</b>	<b>46</b>	<b>91</b>	<b>513</b>		

**Residential Therm Sales 2012 - Residential Therm Sales Include CARE**

	JAN-W	FEB-W	MAR-W	APR-S	MAY-S	JUN-S	JUL-S	AUG-S	SEP-S	OCT-S	NOV-W	DEC-W	TOT	Therms Winter	
<b>Total Residential Therm Sales</b>														71.8%	
Baseline Therms	65,924	60,272	61,668	16,677	16,192	15,313	12,992	13,516	14,572	16,473	47,354	65,116	406,069	300,334	81.8%
Excess Therms	25,286	9,537	5,857	18,103	5,265	3,313	2,233	2,050	2,641	5,077	1,687	24,536	105,585	66,903	18.2%
<b>Total Therms</b>	<b>91,210</b>	<b>69,809</b>	<b>67,525</b>	<b>34,780</b>	<b>21,457</b>	<b>18,626</b>	<b>15,225</b>	<b>15,566</b>	<b>17,213</b>	<b>21,550</b>	<b>49,041</b>	<b>89,652</b>	<b>511,654</b>	<b>367,237</b>	
Baseline as % of Total Therms	72.3%	86.3%	91.3%	47.9%	75.5%	82.2%	85.3%	86.8%	84.7%	76.4%	96.6%	72.6%			
<b>Total Lots</b>	<b>1271</b>														
Total Customers	1,237	1,243	1,243	1,243	1,247	1,245	1,242	1,240	1,248	1,251	1,247	1,246			
Total Empty Lots	34	28	28	28	24	26	29	31	23	20	24	25			
<b>Therms Per Customer</b>	<b>74</b>	<b>56</b>	<b>54</b>	<b>28</b>	<b>17</b>	<b>15</b>	<b>12</b>	<b>13</b>	<b>14</b>	<b>17</b>	<b>39</b>	<b>72</b>	<b>411</b>		
<b>Total CARE Therm Sales (Incl. in Total)</b>														<b>Therms Winter CARE</b>	
Baseline CARE Therms	2,837	2,707	3,029	829	833	825	680	729	731	846	2,463	3,279	19,788	14,315	72.4%
Excess CARE Therms	1,173	501	394	1,001	400	267	160	132	178	353	106	1,460	6,125	3,634	18.4%
<b>Total CARE Therms</b>	<b>4,010</b>	<b>3,208</b>	<b>3,423</b>	<b>1,830</b>	<b>1,233</b>	<b>1,092</b>	<b>840</b>	<b>861</b>	<b>909</b>	<b>1,199</b>	<b>2,569</b>	<b>4,739</b>	<b>25,913</b>	<b>19,779</b>	
Total CARE Customers	53	56	61	64	66	69	66	67	67	66	66	67	64		
<b>Therms Per CARE Customer</b>	<b>76</b>	<b>57</b>	<b>56</b>	<b>29</b>	<b>19</b>	<b>16</b>	<b>13</b>	<b>13</b>	<b>14</b>	<b>18</b>	<b>39</b>	<b>71</b>			



### Residential Therm Sales 2013 - Residential Therm Sales Include CARE

	JAN-W	FEB-W	MAR-W	APR-S	MAY-S	JUN-S	JUL-S	AUG-S	SEP-S	OCT-S	NOV-W	DEC-W	TOT	Therms Winter	
<b>Total Residential Therm Sales</b>														74.2%	
Baseline Therms	73,337	60,480	41,822	16,597	15,701	14,420	13,120	15,650	13,095	17,005	46,061	73,870	401,158	295,570	76.7%
Excess Therms	40,879	13,672	486	8,526	4,072	2,515	1,917	2,654	2,717	5,988	1,840	32,665	117,931	89,542	23.3%
<b>Total Therms</b>	<b>114,216</b>	<b>74,152</b>	<b>42,308</b>	<b>25,123</b>	<b>19,773</b>	<b>16,935</b>	<b>15,037</b>	<b>18,304</b>	<b>15,812</b>	<b>22,993</b>	<b>47,901</b>	<b>106,535</b>	<b>519,089</b>	<b>385,112</b>	
Baseline as % of Total Therms	64.2%	81.6%	98.9%	66.1%	79.4%	85.1%	87.3%	85.5%	82.8%	74.0%	96.2%	69.3%			
<b>Total Lots</b>	<b>1271</b>														
Total Customers	1,241	1,241	1,248	1,250	1,251	1,249	1,256	1,258	1,255	1,255	1,252	1,256			
Total Empty Lots	30	30	23	21	20	22	15	13	16	16	19	15			
<b>Therms Per Customer</b>	<b>92</b>	<b>60</b>	<b>34</b>	<b>20</b>	<b>16</b>	<b>14</b>	<b>12</b>	<b>15</b>	<b>13</b>	<b>18</b>	<b>38</b>	<b>85</b>	<b>416</b>		
														<b>Therms Winter CARE</b>	
<b>Total CARE Therm Sales (Incl. in Total)</b>														76.7%	
Baseline CARE Therms	3,506	3,329	2,523	927	928	857	776	904	767	974	2,682	4,055	22,228	16,095	68.8%
Excess CARE Therms	2,077	1,072	70	699	355	236	179	248	246	625	213	2,251	8,271	5,683	24.3%
<b>Total CARE Therms</b>	<b>5,583</b>	<b>4,401</b>	<b>2,593</b>	<b>1,626</b>	<b>1,283</b>	<b>1,093</b>	<b>955</b>	<b>1,152</b>	<b>1,013</b>	<b>1,599</b>	<b>2,895</b>	<b>6,306</b>	<b>30,499</b>	<b>23,404</b>	
Total CARE Customers	63	69	69	69	71	70	68	69	71	71	71	71	69		
<b>Therms Per CARE Customer</b>	<b>89</b>	<b>64</b>	<b>38</b>	<b>24</b>	<b>18</b>	<b>16</b>	<b>14</b>	<b>17</b>	<b>14</b>	<b>23</b>	<b>41</b>	<b>89</b>	<b>440</b>		

### Residential Therm Sales 2014 - Residential Therm Sales Include CARE

	JAN-W	FEB-W	MAR-W	APR-S	MAY-S	JUN-S	JUL-S	AUG-S	SEP-S	OCT-S	NOV-W	DEC-W	TOT	Therms Winter	
<b>Total Residential Therm Sales</b>														68.9%	
Baseline Therms	62,569	59,580	31,049	18,058	16,675	12,450	13,343	12,559	12,502	17,420	39,582	66,188	361,975	258,968	89.3%
Excess Therms	12,634	5,980	270	11,831	3,892	2,074	1,766	2,049	1,951	4,265	1,223	11,030	58,965	31,137	10.7%
<b>Total Therms</b>	<b>75,203</b>	<b>65,560</b>	<b>31,319</b>	<b>29,889</b>	<b>20,567</b>	<b>14,524</b>	<b>15,109</b>	<b>14,608</b>	<b>14,453</b>	<b>21,685</b>	<b>40,805</b>	<b>77,218</b>	<b>420,940</b>	<b>290,105</b>	
Baseline as % of Total Therms	83.2%	90.9%	99.1%	60.4%	81.1%	85.7%	88.3%	86.0%	86.5%	80.3%	97.0%	85.7%			
<b>Total Lots</b>	<b>1271</b>														
Total Customers	1,258	1,259	1,257	1,263	1,264	1,256	1,260	1,259	1,259	1,260	1,264	1,265			
Total Empty Lots	13	12	14	8	7	15	11	12	12	11	7	6			
<b>Therms Per Customer</b>	<b>60</b>	<b>52</b>	<b>25</b>	<b>24</b>	<b>16</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>11</b>	<b>17</b>	<b>32</b>	<b>61</b>	<b>334</b>		
														<b>Therms Winter CARE</b>	
<b>Total CARE Therm Sales (Incl. in Total)</b>														72.6%	
Baseline CARE Therms	3,414	3,338	2,019	1,044	1,051	797	843	874	779	960	2,204	3,342	20,665	14,317	75.8%
Excess CARE Therms	979	563	25	916	468	242	213	232	199	464	142	912	5,355	2,621	13.9%
<b>Total CARE Therms</b>	<b>4,393</b>	<b>3,901</b>	<b>2,044</b>	<b>1,960</b>	<b>1,519</b>	<b>1,039</b>	<b>1,056</b>	<b>1,106</b>	<b>978</b>	<b>1,424</b>	<b>2,346</b>	<b>4,254</b>	<b>26,020</b>	<b>18,898</b>	
Total CARE Customers	70	72	75	73	75	74	72	71	71	65	65	64	71		
<b>Therms Per CARE Customer</b>	<b>63</b>	<b>54</b>	<b>27</b>	<b>27</b>	<b>20</b>	<b>14</b>	<b>15</b>	<b>16</b>	<b>14</b>	<b>22</b>	<b>36</b>	<b>66</b>	<b>369</b>		

### Residential Therm Sales 2015 - Residential Therm Sales Include CARE

	JAN-W	FEB-W	MAR-W	APR-S	MAY-S	JUN-S	JUL-S	AUG-S	SEP-S	OCT-S	NOV-W	DEC-W	TOT	Therms Winter	
<b>Total Residential Therm Sales</b>														72.3%	
Baseline Therms	68,513	46,110	28,841	17,416	16,221	12,621	12,425	13,023	12,872	15,784	52,598	72,734	369,158	268,796	83.8%
Excess Therms	14,638	2,193	79	9,223	4,385	1,645	1,386	1,748	1,614	2,608	5,826	29,293	74,638	52,029	16.2%
<b>Total Therms</b>	<b>83,151</b>	<b>48,303</b>	<b>28,920</b>	<b>26,639</b>	<b>20,606</b>	<b>14,266</b>	<b>13,811</b>	<b>14,771</b>	<b>14,486</b>	<b>18,392</b>	<b>58,424</b>	<b>102,027</b>	<b>443,796</b>	<b>320,825</b>	
Baseline as % of Total Therms	82.4%	95.5%	99.7%	65.4%	78.7%	88.5%	90.0%	88.2%	88.9%	85.8%	90.0%	71.3%			
<b>Total Lots</b>	<b>1271</b>														
Total Customers	1,264	1,264	1,266	1,265	1,263	1,263	1,262	1,263	1,264	1,264	1,265	1,263			
Total Empty Lots	7	7	5	6	8	8	9	8	7	7	6	8			
<b>Therms Per Customer</b>	<b>66</b>	<b>38</b>	<b>23</b>	<b>21</b>	<b>16</b>	<b>11</b>	<b>11</b>	<b>12</b>	<b>11</b>	<b>15</b>	<b>46</b>	<b>81</b>	<b>351</b>		
														<b>Therms Winter CARE</b>	
<b>Total CARE Therm Sales (Incl. in Total)</b>														77.2%	
Baseline CARE Therms	3,468	2,229	1,587	825	811	636	624	574	571	706	2,201	2,859	17,091	12,344	72.4%
Excess CARE Therms	1,086	246	-	658	421	154	115	114	112	191	373	1,516	4,986	3,221	18.9%
<b>Total CARE Therms</b>	<b>4,554</b>	<b>2,475</b>	<b>1,587</b>	<b>1,483</b>	<b>1,232</b>	<b>790</b>	<b>739</b>	<b>688</b>	<b>683</b>	<b>897</b>	<b>2,574</b>	<b>4,375</b>	<b>22,077</b>	<b>17,048</b>	
Total CARE Customers	65	60	58	60	61	59	59	55	55	54	53	52	58		
<b>Therms Per CARE Customer</b>	<b>70</b>	<b>41</b>	<b>27</b>	<b>25</b>	<b>20</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>12</b>	<b>17</b>	<b>49</b>	<b>84</b>	<b>383</b>		

### Residential Therm Sales 2016 Pro Forma- Includes CARE Based on Average of Recorded Sales 2011 Through 2015

	JAN-W	FEB-W	MAR-W	APR-S	MAY-S	JUN-S	JUL-S	AUG-S	SEP-S	OCT-S	NOV-W	DEC-W	TOT	Therms Winter	
<b>Total Residential Therm Sales</b>														72.1%	
Baseline Therms	66,925	58,339	45,079	17,513	16,271	14,105	13,252	13,662	13,251	16,943	47,213	70,583	393,134	288,138	81.1%
Excess Therms	24,633	10,195	3,106	13,025	5,590	2,929	2,036	2,196	2,292	4,809	3,211	26,168	100,190	67,313	18.9%
<b>Total Therms</b>	<b>91,558</b>	<b>68,533</b>	<b>48,185</b>	<b>30,538</b>	<b>21,862</b>	<b>17,034</b>	<b>15,288</b>	<b>15,858</b>	<b>15,542</b>	<b>21,752</b>	<b>50,423</b>	<b>96,751</b>	<b>493,325</b>	<b>355,451</b>	
Baseline as % of Total Therms	73.1%	85.1%	93.6%	57.3%	74.4%	82.8%	86.7%	86.2%	85.3%	77.9%	93.6%	73.0%			
<b>Total Lots</b>	<b>1271</b>														
Total Customers	1,246	1,246	1,248	1,251	1,253	1,249	1,250	1,250	1,251	1,252	1,251	1,252			
Total Empty Lots	25	25	23	20	18	22	21	21	20	19	20	19			
<b>Therms Per Customer</b>	<b>74</b>	<b>55</b>	<b>39</b>	<b>24</b>	<b>17</b>	<b>14</b>	<b>12</b>	<b>13</b>	<b>12</b>	<b>17</b>	<b>40</b>	<b>77</b>	<b>395</b>		
														<b>Therms Winter CARE</b>	
<b>Total CARE Therm Sales (Incl. in Total)</b>														76.4%	
Baseline CARE Therms	3,273	2,905	2,502	920	893	758	707	737	686	857	2,352	3,368	19,958	14,401	70.6%
Excess CARE Therms	1,441	735	240	898	473	246	173	183	185	407	214	1,551	6,746	4,181	20.5%
<b>Total CARE Therms</b>	<b>4,714</b>	<b>3,641</b>	<b>2,742</b>	<b>1,818</b>	<b>1,366</b>	<b>1,004</b>	<b>880</b>	<b>920</b>	<b>871</b>	<b>1,264</b>	<b>2,566</b>	<b>4,919</b>	<b>26,704</b>	<b>20,400</b>	
Total CARE Customers	62	64	66	66	67	65	63	63	63	62	62	62	64		
<b>Therms Per CARE Customer</b>	<b>76</b>	<b>57</b>	<b>42</b>	<b>28</b>	<b>20</b>	<b>15</b>	<b>14</b>	<b>15</b>	<b>14</b>	<b>21</b>	<b>42</b>	<b>80</b>	<b>420</b>		

**Residential Therm Sales 2017 Test Year- Includes CARE  
Based on Average of Recorded Sales 2011 Through 2015**

	JAN-W	FEB-W	MAR-W	APR-S	MAY-S	JUN-S	JUL-S	AUG-S	SEP-S	OCT-S	NOV-W	DEC-W	TOT	Therms Winter
<b>Total Residential Therm Sales</b>														72.1%
Baseline Therms	66,925	58,339	45,079	17,513	16,271	14,105	13,252	13,662	13,251	16,943	47,213	70,583	393,134	288,138
Excess Therms	24,633	10,195	3,106	13,025	5,590	2,929	2,036	2,196	2,292	4,809	3,211	26,168	100,190	67,313
<b>Total Therms</b>	<b>91,558</b>	<b>68,533</b>	<b>48,185</b>	<b>30,538</b>	<b>21,862</b>	<b>17,034</b>	<b>15,288</b>	<b>15,858</b>	<b>15,542</b>	<b>21,752</b>	<b>50,423</b>	<b>96,751</b>	<b>493,325</b>	<b>355,451</b>
Baseline as % of Total Therms	73.1%	85.1%	93.6%	57.3%	74.4%	82.8%	86.7%	86.2%	85.3%	77.9%	93.6%	73.0%		
<b>Total Lots</b>	<b>1271</b>													
Total Customers	1,246	1,246	1,248	1,251	1,253	1,249	1,250	1,250	1,251	1,252	1,251	1,252	1,250	
Total Empty Lots	25	25	23	20	18	22	21	21	20	19	20	19		
<b>Therms Per Customer</b>	<b>74</b>	<b>55</b>	<b>39</b>	<b>24</b>	<b>17</b>	<b>14</b>	<b>12</b>	<b>13</b>	<b>12</b>	<b>17</b>	<b>40</b>	<b>77</b>	<b>395</b>	
<b>Total CARE Therm Sales (Incl. in Total)</b>														<b>Therms Winter CARE</b>
Baseline CARE Therms	3,273	2,905	2,502	920	893	758	707	737	686	857	2,352	3,368	19,958	14,401
Excess CARE Therms	1,441	735	240	898	473	246	173	183	185	407	214	1,551	6,746	4,181
<b>Total CARE Therms</b>	<b>4,714</b>	<b>3,641</b>	<b>2,742</b>	<b>1,818</b>	<b>1,366</b>	<b>1,004</b>	<b>880</b>	<b>920</b>	<b>871</b>	<b>1,264</b>	<b>2,566</b>	<b>4,919</b>	<b>26,704</b>	<b>20,400</b>
Total CARE Customers	62	64	66	66	67	65	63	63	63	62	62	62	64	
<b>Therms Per CARE Customer</b>	<b>76</b>	<b>57</b>	<b>42</b>	<b>28</b>	<b>20</b>	<b>15</b>	<b>14</b>	<b>15</b>	<b>14</b>	<b>21</b>	<b>42</b>	<b>80</b>	<b>420</b>	

**Test Year 2017 Residential Base Rate Revenue at Current Rates**

Current Base Rates:	JAN-W	FEB-W	MAR-W	APR-S	MAY-S	JUN-S	JUL-S	AUG-S	SEP-S	OCT-S	NOV-W	DEC-W	TOT
Customer Charge \$4.00	\$ 4,982.40	\$ 4,985.60	\$ 4,993.60	\$ 5,004.00	\$ 5,010.40	\$ 4,996.80	\$ 5,000.80	\$ 5,000.80	\$ 5,003.20	\$ 5,006.40	\$ 5,003.20	\$ 5,006.40	\$ 59,993.60
Baseline Rate Per Ther \$0.49349	33,026.82	28,789.52	22,245.84	8,642.39	8,029.77	6,960.58	6,539.53	6,741.96	6,539.04	8,361.20	23,299.04	34,832.20	194,007.90
Excess Rate Per Ther \$0.76817	18,922.49	7,831.34	2,386.24	10,005.72	4,294.38	2,249.97	1,563.99	1,686.75	1,760.34	3,694.44	2,466.29	20,101.17	76,963.11
<b>Residential Base Rate Revenue</b>	<b>\$ 56,931.70</b>	<b>\$ 41,606.46</b>	<b>\$ 29,625.68</b>	<b>\$ 23,652.11</b>	<b>\$ 17,334.55</b>	<b>\$ 14,207.35</b>	<b>\$ 13,104.33</b>	<b>\$ 13,429.51</b>	<b>\$ 13,302.58</b>	<b>\$ 17,062.04</b>	<b>\$ 30,768.53</b>	<b>\$ 59,939.77</b>	<b>\$ 330,964.60</b>

**Commercial Therm Sales and Number of Commercial Customers - Mather 2011**

	JAN-W	FEB-W	MAR-W	APR-S	MAY-S	JUN-S	JUL-S	AUG-S	SEP-S	OCT-S	NOV-W	DEC-W	TOT
Schedule 2	57,293	49,510	47,106	29,844	24,175	14,752	11,272	11,163	11,382	21,230	46,401	70,979	395,107
YE # of Customers	81												
Schedule 3	2,491	1,608	1,727	768	556	158	88	129	145	481	1,215	1,943	11,309
YE # of Customers	3												
<b>Total Therms</b>	<b>59,784</b>	<b>51,118</b>	<b>48,833</b>	<b>30,612</b>	<b>24,731</b>	<b>14,910</b>	<b>11,360</b>	<b>11,292</b>	<b>11,527</b>	<b>21,711</b>	<b>47,616</b>	<b>72,922</b>	<b>406,416</b>

**Commercial Therm Sales and Number of Commercial Customers - Mather 2012**

	JAN-W	FEB-W	MAR-W	APR-S	MAY-S	JUN-S	JUL-S	AUG-S	SEP-S	OCT-S	NOV-W	DEC-W	TOT
Schedule 2	59,294	46,758	52,794	28,161	18,157	12,779	9,914	9,961	8,738	17,554	35,740	56,852	356,702
YE # of Customers	81												
Schedule 3	2,218	1,482	1,147	623	380	134	82	133	176	434	972	1,657	9,438
YE # of Customers	3												
<b>Total Therms</b>	<b>61,512</b>	<b>48,240</b>	<b>53,941</b>	<b>28,784</b>	<b>18,537</b>	<b>12,913</b>	<b>9,996</b>	<b>10,094</b>	<b>8,914</b>	<b>17,988</b>	<b>36,712</b>	<b>58,509</b>	<b>366,140</b>

**Commercial Therm Sales and Number of Commercial Customers - Mather 2013**

		JAN-W	FEB-W	MAR-W	APR-S	MAY-S	JUN-S	JUL-S	AUG-S	SEP-S	OCT-S	NOV-W	DEC-W	TOT
Schedule 2		65,643	47,514	34,811	21,478	14,691	10,950	10,012	11,105	10,234	20,848	37,867	68,219	353,372
YE # of Customers	73													
Schedule 3		1,542	1,732	921	532	253	98	80	153	182	583	808	1,810	8,694
YE # of Customers	3													
Total Therms		67,185	49,246	35,732	22,010	14,944	11,048	10,092	11,258	10,416	21,431	38,675	70,029	362,066

**Commercial Therm Sales and Number of Commercial Customers - Mather 2014**

		JAN-W	FEB-W	MAR-W	APR-S	MAY-S	JUN-S	JUL-S	AUG-S	SEP-S	OCT-S	NOV-W	DEC-W	TOT
Schedule 2		55,124	43,420	31,631	24,346	14,215	8,611	8,192	10,069	10,149	20,373	37,134	62,112	325,376
YE # of Customers	73													
Schedule 3		1,579	1,386	740	591	279	30	9	128	183	405	730	1,373	7,433
YE # of Customers	3													
Total Therms		56,703	44,806	32,371	24,937	14,494	8,641	8,201	10,197	10,332	20,778	37,864	63,485	332,809

**Commercial Therm Sales and Number of Commercial Customers - Mather 2015**

		JAN-W	FEB-W	MAR-W	APR-S	MAY-S	JUN-S	JUL-S	AUG-S	SEP-S	OCT-S	NOV-W	DEC-W	TOT
Schedule 2		54,035	38,934	26,335	25,640	18,660	15,736	10,001	8,412	9,533	16,244	46,056	77,970	347,556
YE # of Customers	72													
Schedule 3		1,955	1,210	687	595	376	59	13	92	123	193	1,012	1,810	8,125
YE # of Customers	3													
Total Therms		55,990	40,144	27,022	26,235	19,036	15,795	10,014	8,504	9,656	16,437	47,068	79,780	355,681

**Commercial Therm Sales 2016 Pro Forma - Mather  
Based on Average of Recorded Sales 2011 Through 2015**

		JAN-W	FEB-W	MAR-W	APR-S	MAY-S	JUN-S	JUL-S	AUG-S	SEP-S	OCT-S	NOV-W	DEC-W	TOT
Schedule 2		58,278	45,227	38,535	25,894	17,980	12,566	9,878	10,142	10,007	19,250	40,640	67,226	355,623
YE # of Customers	72													
Schedule 3		1,957	1,484	1,044	622	369	96	54	127	162	419	947	1,719	9,000
YE # of Customers	3													
Total Therms		60,235	46,711	39,580	26,516	18,348	12,661	9,933	10,269	10,169	19,669	41,587	68,945	364,622

**Commercial Therm Sales 2017 Test Year - Mather  
Based on Average of Recorded Sales 2011 Through 2015**

		JAN-W	FEB-W	MAR-W	APR-S	MAY-S	JUN-S	JUL-S	AUG-S	SEP-S	OCT-S	NOV-W	DEC-W	TOT	Summer	Winter
Schedule 2		58,278	45,227	38,535	25,894	17,980	12,566	9,878	10,142	10,007	19,250	40,640	67,226	355,623	105,716	249,906
YE # of Customers	72															
Schedule 3		1,957	1,484	1,044	622	369	96	54	127	162	419	947	1,719	9,000	1,849	7,151
YE # of Customers	3															
Total Therms		60,235	46,711	39,580	26,516	18,348	12,661	9,933	10,269	10,169	19,669	41,587	68,945	364,622		

**Test Year 2017 Commercial Base Rate Revenue at Current Rates - Mather**

		JAN-W	FEB-W	MAR-W	APR-S	MAY-S	JUN-S	JUL-S	AUG-S	SEP-S	OCT-S	NOV-W	DEC-W	TOT		
Schedule 2	72															
Customer Charge	\$21.39	\$ 1,540.08	\$ 1,540.08	\$ 1,540.08	\$ 1,540.08	\$ 1,540.08	\$ 1,540.08	\$ 1,540.08	\$ 1,540.08	\$ 1,540.08	\$ 1,540.08	\$ 1,540.08	\$ 1,540.08	\$ 18,480.96	6,675.78	25,156.74
Summer Rate	\$0.87947				22,772.82	15,812.52	11,051.07	8,687.58	8,919.58	8,801.03	16,929.62			92,974.23	33,584.59	126,558.82
Winter Rate	\$0.87947	51,253.58	39,775.97	33,890.73								35,741.31	59,123.60	219,785.18	79,391.85	299,177.03
Total														331,240.37	119,652.22	450,892.59
Schedule 3	3															
Customer Charge	\$21.39	\$ 64.17	\$ 64.17	\$ 64.17	\$ 64.17	\$ 64.17	\$ 64.17	\$ 64.17	\$ 64.17	\$ 64.17	\$ 64.17	\$ 64.17	\$ 64.17	\$ 770.04		
Summer Rate	\$0.47756				296.95	176.12	45.75	25.98	60.65	77.27	200.19			882.91		
Winter Rate	\$0.63519	1,243.07	942.37	663.39								601.78	1,091.64	4,542.24		
Total														6,195.20		
Total Therms		\$ 54,100.89	\$ 42,322.58	\$ 36,158.37	\$ 24,674.02	\$ 17,592.89	\$ 12,701.07	\$ 10,317.81	\$ 10,584.48	\$ 10,482.55	\$ 18,734.06	\$ 37,947.34	\$ 61,819.49	\$ 337,435.56		

**Commercial Therm Sales and Number of Commercial Customers - Castle 2011**

	JAN-W	FEB-W	MAR-W	APR-S	MAY-S	JUN-S	JUL-S	AUG-S	SEP-S	OCT-S	NOV-W	DEC-W	TOT
Schedule C-G1	34,108	26,955	21,427	15,445	10,037	8,458	8,618	8,479	9,128	9,592	20,317	37,123	209,687
Cingular	6,745	5,514	4,284	4,596	3,203	2,871	4,086	3,696	3,956	3,770	4,694	7,060	54,475
Schedule C-G1 (Less Cingular)	27,363	21,441	17,143	10,849	6,834	5,587	4,532	4,783	5,172	5,822	15,623	30,063	155,212
YE # of Customers	59												
Schedule C-G2 (Firm)	26,079	23,729	24,804	24,738	23,209	22,794	22,315	21,300	22,097	23,695	33,514	27,918	296,192
YE # of Customers	1												
Schedule C-G3 (Interruptible)	26,075	22,859	21,657	13,177	8,991	6,638	1,722	-	-	-	5,976	27,062	134,157
YE # of Customers	1												
Total Therms	79,517	68,029	63,604	48,764	39,034	35,019	28,569	26,083	27,269	29,517	55,113	85,043	585,561

**Commercial Therm Sales and Number of Commercial Customers - Castle 2012**

	JAN-W	FEB-W	MAR-W	APR-S	MAY-S	JUN-S	JUL-S	AUG-S	SEP-S	OCT-S	NOV-W	DEC-W	TOT
Schedule C-G1	32,304	23,044	21,127	11,854	9,604	9,172	7,844	8,293	7,514	12,112	22,680	31,771	197,319
Cingular	5,897	4,767	5,388	3,791	3,828	3,662	3,237	2,933	3,044	4,337	5,536	5,707	52,127
Schedule C-G1 (Less Cingular)	26,407	18,277	15,739	8,063	5,776	5,510	4,607	5,360	4,470	7,775	17,144	26,064	145,192
YE # of Customers	59												
Schedule C-G2 (Firm)	26,140	24,979	26,783	24,394	23,532	23,861	22,263	24,271	21,119	12,332	25,370	26,290	281,334
YE # of Customers	1												
Schedule C-G3 (Interruptible)	20,879	16,826	22,070	13,981	10,432	6,158	301	581	-	13,941	14,884	19,538	139,591
YE # of Customers	1												
Total Therms	73,426	60,082	64,592	46,438	39,740	35,529	27,171	30,212	25,589	34,048	57,398	71,892	566,117

**Commercial Therm Sales and Number of Commercial Customers - Castle 2013**

	JAN-W	FEB-W	MAR-W	APR-S	MAY-S	JUN-S	JUL-S	AUG-S	SEP-S	OCT-S	NOV-W	DEC-W	TOT
Schedule C-G1	35,401	30,965	20,074	13,534	12,571	9,243	7,387	10,676	9,455	13,209	21,579	38,656	222,750
Cingular	6,289	5,762	4,817	4,046	3,868	2,867	1,864	2,952	3,260	4,312	5,408	6,674	52,119
Schedule C-G1 (Less Cingular)	29,112	25,203	15,257	9,488	8,703	6,376	5,523	7,724	6,195	8,897	16,171	31,982	170,631
YE # of Customers	43												
Schedule C-G2 (Firm)	27,683	25,907	26,749	31,910	25,288	21,822	20,093	22,386	19,772	24,469	26,364	29,112	301,555
YE # of Customers	1												
Schedule C-G3 (Interruptible)	23,503	17,205	12,649	-	3,861	-	-	-	-	6,329	13,195	22,909	99,651
YE # of Customers	1												
Total Therms	80,298	68,315	54,655	41,398	37,852	28,198	25,616	30,110	25,967	39,695	55,730	84,003	571,837

**Commercial Therm Sales and Number of Commercial Customers - Castle 2014**

	JAN-W	FEB-W	MAR-W	APR-S	MAY-S	JUN-S	JUL-S	AUG-S	SEP-S	OCT-S	NOV-W	DEC-W	TOT
Schedule C-G1	30,918	24,968	15,513	12,784	11,446	7,921	7,847	7,819	6,089	10,325	13,956	27,129	176,715
Cingular	5,241	6,300	4,448	3,872	3,659	2,412	2,049	2,468	445	153	610	1,432	33,089
Schedule C-G1 (Less Cingular)	25,677	18,668	11,065	8,912	7,787	5,509	5,798	5,351	5,644	10,172	13,346	25,697	143,626
YE # of Customers	42												
Schedule C-G2 (Firm)	25,884	23,537	24,623	28,164	27,909	19,710	20,608	21,285	19,452	29,446	31,977	41,764	314,359
YE # of Customers	1												
Schedule C-G3 (Interruptible)	16,959	13,601	9,086	5,861	-	-	-	-	-	-	-	9,484	54,991
YE # of Customers	1												
Total Therms	68,520	55,806	44,774	42,937	35,696	25,219	26,406	26,636	25,096	39,618	45,323	76,945	512,976

**Commercial Therm Sales and Number of Commercial Customers - Castle 2015**

	JAN-W	FEB-W	MAR-W	APR-S	MAY-S	JUN-S	JUL-S	AUG-S	SEP-S	OCT-S	NOV-W	DEC-W	TOT
Schedule C-G1	25,754	16,503	16,067	10,945	9,171	5,310	6,050	5,725	6,465	8,605	21,631	36,152	168,378
Cingular	1,307	776	-	-	-	-	-	-	-	-	-	-	2,083
Schedule C-G1 (Less Cingular)	24,447	15,727	16,067	10,945	9,171	5,310	6,050	5,725	6,465	8,605	21,631	36,152	166,295
YE # of Customers	40												
Schedule C-G2 (Firm)	37,642	35,742	35,713	34,416	29,585	16,381	16,409	13,990	15,338	19,410	33,784	47,773	336,183
YE # of Customers	1												
Schedule C-G3 (Interruptible)	5,181	3,918	2,487	910	-	-	-	-	-	-	622	11,899	25,017
YE # of Customers	1												
Total Therms	67,270	55,387	54,267	46,271	38,756	21,691	22,459	19,715	21,803	28,015	56,037	95,824	527,495

**Commercial Therm Sales 2016 Pro Forma - Castle  
Based on Average of Recorded Sales 2011 Through 2015**

	JAN-W	FEB-W	MAR-W	APR-S	MAY-S	JUN-S	JUL-S	AUG-S	SEP-S	OCT-S	NOV-W	DEC-W	TOT
Schedule C-G1	31,697	24,487	18,842	12,912	10,566	8,021	7,549	8,198	7,730	10,769	20,033	34,166	194,970
Cingular	5,096	4,624	3,787	3,261	2,912	2,362	2,247	2,410	2,141	2,514	3,260	4,175	38,779
Schedule C-G1 (Less Cingular)	26,601	19,863	15,054	9,651	7,654	5,658	5,302	5,789	5,589	8,254	16,783	29,992	156,191
YE # of Customers	49												
Schedule C-G2 (Firm)	28,686	26,779	27,734	28,724	25,905	20,914	20,338	20,646	19,556	21,870	30,202	34,571	305,925
YE # of Customers	1												
Schedule C-G3 (Interruptible)	18,519	14,882	13,590	6,786	4,657	2,559	405	116	-	4,054	6,935	18,178	90,681
YE # of Customers	1												
Total Therms	73,806	61,524	56,378	45,162	38,216	29,131	26,044	26,551	25,145	34,179	53,920	82,741	552,797

**Commercial Therm Sales 2017 Test Year - Castle**  
**Based on Average of Recorded Sales 2011 Through 2015**

	JAN-W	FEB-W	MAR-W	APR-S	MAY-S	JUN-S	JUL-S	AUG-S	SEP-S	OCT-S	NOV-W	DEC-W	TOT	Summer	Winter
Schedule C-G1	31,697	24,487	18,842	12,912	10,566	8,021	7,549	8,198	7,730	10,769	20,033	34,166	194,970	-	-
Cingular	5,096	4,624	3,787	3,261	2,912	2,362	2,247	2,410	2,141	2,514	3,250	4,175	38,779		
Schedule C-G1 (Less Cingular)	26,601	19,863	15,054	9,651	7,654	5,658	5,302	5,789	5,589	8,254	16,783	29,992	156,191	47,898	108,293
YE # of Customers	40														
Schedule C-G2 (Firm)	28,686	26,779	27,734	28,724	25,905	20,914	20,338	20,646	19,556	21,870	30,202	34,571	305,925	157,953	147,972
YE # of Customers	1														
Schedule C-G3 (Interruptible)	18,519	14,882	13,590	6,786	4,657	2,559	405	116	-	4,054	6,935	18,178	90,681	18,577	72,105
YE # of Customers	1														
Total Therms	73,806	61,524	56,378	45,162	38,216	29,131	26,044	26,551	25,145	34,179	53,920	82,741	552,797	224,427	328,370

**Test Year 2017 Commercial Base Rate Revenue at Current Rates - Castle**

	JAN-W	FEB-W	MAR-W	APR-S	MAY-S	JUN-S	JUL-S	AUG-S	SEP-S	OCT-S	NOV-W	DEC-W	TOT
Schedule C-G1 (Less Cingular)													
YE # of Customers	40												
Customer Charge	\$21.39	\$855.60	\$855.60	\$855.60	\$855.60	\$855.60	\$855.60	\$855.60	\$855.60	\$855.60	\$855.60	\$855.60	\$10,267.20
Summer Rate	\$0.52986			5,113.89	4,055.65	2,998.16	2,809.32	3,067.15	2,961.49	4,373.57			25,379.23
Winter Rate	\$0.67822	18,041.47	13,471.62	10,210.06							11,382.57	20,340.90	73,446.61
Total													109,093.05
Schedule C-G2 (Firm)													
YE # of Customers	1												
Customer Charge	\$21.39	\$21.39	\$21.39	\$21.39	\$21.39	\$21.39	\$21.39	\$21.39	\$21.39	\$21.39	\$21.39	\$21.39	\$256.68
Summer Rate	\$0.32065			9,210.48	8,306.31	6,705.95	6,521.25	6,620.27	6,270.50	7,012.74			50,647.50
Winter Rate	\$0.40785	11,699.42	10,921.73	11,311.48							12,317.80	14,099.95	60,350.38
Total													111,254.56
Schedule C-G3 (Interruptible)													
YE # of Customers	1												
Customer Charge	\$160.39	\$160.39	\$160.39	\$160.39	\$160.39	\$160.39	\$160.39	\$160.39	\$160.39	\$160.39	\$160.39	\$160.39	\$1,924.68
Summer Rate	\$0.27023			1,833.73	1,258.41	691.57	109.34	31.40	0.00	1,095.51			5,019.95
Winter Rate	\$0.34317	6,355.30	5,106.99	4,663.61							2,380.02	6,238.28	24,744.20
Total													31,688.84
Total	\$37,133.57	\$30,537.72	\$27,222.53	\$17,195.48	\$14,657.75	\$11,433.06	\$10,477.28	\$10,756.20	\$10,269.38	\$13,519.21	\$27,117.77	\$41,716.51	\$252,036.45

**Other Gas Revenue (Application & Customer Service Fees) 2011 - 2015**

	JAN-W	FEB-W	MAR-W	APR-S	MAY-S	JUN-S	JUL-S	AUG-S	SEP-S	OCT-S	NOV-W	DEC-W	TOT
2011	\$540.00	\$500.00	\$585.00	\$825.00	\$615.00	\$895.00	\$645.00	\$765.00	\$455.00	\$640.00	\$480.00	\$665.00	\$7,610.00
2012	805.00	885.00	675.00	785.00	625.00	360.00	390.00	760.00	860.00	765.00	450.00	375.00	7,735.00
2013	370.00	405.00	480.00	520.00	625.00	500.00	545.00	500.00	530.00	360.00	355.00	295.00	5,485.00
2014	385.00	535.00	410.00	380.00	405.00	130.00	420.00	490.00	290.00	570.00	300.00	365.00	4,680.00
2015	315.00	550.00	335.00	170.00	540.00	845.00	440.00	280.00	310.00	450.00	300.00	190.00	4,725.00
Total	\$2,415.00	\$2,875.00	\$2,485.00	\$2,680.00	\$2,810.00	\$2,730.00	\$2,440.00	\$2,795.00	\$2,445.00	\$2,785.00	\$1,885.00	\$1,890.00	\$30,235.00

**Other Gas Revenue (Application & Customer Service Fees) 2016 Pro Forma and 2017 Test Year**  
**Based on 5 Years Recorded Data**

	JAN-W	FEB-W	MAR-W	APR-S	MAY-S	JUN-S	JUL-S	AUG-S	SEP-S	OCT-S	NOV-W	DEC-W	TOT
5 Yr. Avg	\$483.00	\$575.00	\$497.00	\$536.00	\$562.00	\$546.00	\$488.00	\$559.00	\$489.00	\$557.00	\$377.00	\$378.00	\$6,047.00

# West Coast Gas Company, Inc.

Test Year 2017

Therm Sales and Revenue at Current Rates

<u>Item #</u>				
<b>1</b>	<b><u>2017 Test Year Residential Therm Sales and Revenue at Current Rates.</u></b>			
	<u>Residential Sales and Revenues:</u>			Test Year at <u>Current Rates</u>
	1. Therm Sales		%	
	Baseline	79.7%		393,134
	Excess	<u>20.3%</u>		<u>100,190</u>
	Total	100.0%		493,325
	Average Number of Customers			1,249
	Average Use Per Customer			395
	2. Base Rates at Present Rates:			
	Customer Charge			\$4.00
	Baseline Rate per Therm - \$/Therm			\$ 0.49349
	Excess Over Baseline Rate per Therm - \$/Therm			\$ 0.76817
	3. Base Rate Revenue at Present Rates:			
	Annual Customer Charge Revenue			\$ 59,993.60
	Baseline Revenue			194,007.90
	Excess Over Baseline Revenue			<u>76,963.11</u>
	Total			\$ 330,964.60
<b>2</b>	<b><u>2017 Test Year Commercial Therm Sales and Revenue at Current Rates.</u></b>			
	Commercial Base Rate Revenue:			2017 Test Year at <u>Current Rates</u>
	1. Mather - Base Rate Revenue			
	Schedule 2			\$ 331,240.37
	Schedule 3			<u>6,195.20</u>
	Total Mather			\$ 337,435.56
	2. Castle - Base Rate Revenue			
	Schedule C-G1			\$ 109,093.05
	Schedule C-G2			111,254.56
	Schedule C-G3			<u>31,688.84</u>
	Total Castle			\$ 252,036.45
	Total Commercial Base Rate Revenue			\$ 589,472.01
<b>3</b>	<b><u>2017 Test Year Other Gas Revenue (FERC 495).</u></b>			
				<u>\$6,047.00</u>
	<b>Total Test Year Base Rate Revenue @ Present Rates</b>			
				<u>\$ 926,483.61</u>
<b>4</b>	<b><u>2017 Test Year Therm Sales</u></b>			
	Mather Residential			493,325
	Mather Commercial			364,622
	Castle Commercial			<u>552,797</u>
	Total			<u>1,410,744</u>



Test Year 2017  
Therm Sales and Revenue at Current Rates  
2015 Recorded and 2016 Pro Forma

	JAN-W	FEB-W	MAR-W	APR-S	MAY-S	JUN-S	JUL-S	AUG-S	SEP-S	OCT-S	NOV-W	DEC-W	TOT	%
Total Residential Inc CARE														
Baseline Therms	68,513	46,110	28,841	17,416	16,221	12,621	12,425	13,023	12,872	15,784	52,598	72,734	369,158	83.2%
Excess Therms	14,638	2,193	79	9,223	4,385	1,645	1,386	1,748	1,614	2,608	5,826	29,293	74,638	16.8%
Total Therms	83,151	48,303	28,920	26,639	20,606	14,266	13,811	14,771	14,486	18,392	58,424	102,027	443,796	
Baseline as % of Total Therms	82.4%	95.5%	99.7%	65.4%	78.7%	88.5%	90.0%	88.2%	88.9%	85.8%	90.0%	71.3%		
Total Lots	1271													
Total Customers	1,264	1,264	1,266	1,265	1,263	1,263	1,262	1,263	1,264	1,264	1,265	1,263		
Total Empty Lots	7	7	5	6	8	8	9	8	7	7	6	8		
Therms Per Customer	66	38	23	21	16	11	11	12	11	15	46	81		

Current Base Rates Non-CARE		JAN-W	FEB-W	MAR-W	APR-S	MAY-S	JUN-S	JUL-S	AUG-S	SEP-S	OCT-S	NOV-W	DEC-W	TOT
Customer Charge	\$3.94	\$ 4,980.16	\$ 4,980.16	\$ 4,988.04	\$ 4,984.10	\$ 4,976.22	\$ 4,976.22	\$ 4,972.28	\$ 4,976.22	\$ 4,980.16	\$ 4,980.16	\$ 4,984.10	\$ 4,976.22	\$ 59,754.04
Baseline Rate Per Therm	\$0.48572	\$3,278.13	\$2,396.55	\$14,008.65	\$8,459.30	\$7,878.86	\$6,130.27	\$6,035.07	\$6,325.53	\$6,252.19	\$7,666.60	\$25,547.90	\$35,328.36	\$179,307.42
Excess Rate Per Therm	\$0.75607	\$11,067.35	\$1,658.06	\$9.73	\$6,973.23	\$3,315.37	\$1,243.74	\$1,047.91	\$1,321.61	\$1,220.30	\$1,971.83	\$4,404.86	\$22,147.56	\$56,431.55
Residential Base Rate Revenue		\$49,325.65	\$29,034.77	\$19,056.42	\$20,416.63	\$16,170.45	\$12,350.23	\$12,055.26	\$12,623.36	\$12,452.64	\$14,618.60	\$34,936.86	\$62,452.14	\$295,493.02

	JAN-W	FEB-W	MAR-W	APR-S	MAY-S	JUN-S	JUL-S	AUG-S	SEP-S	OCT-S	NOV-W	DEC-W	TOT	%
Residential Therm Sales Ex. CARE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Baseline Therms	66,925	58,339	45,079	17,513	16,271	14,105	13,252	13,662	13,251	16,943	47,213	70,583	393,134	79.7%
Excess Therms	24,633	10,195	3,106	13,025	5,590	2,929	2,036	2,196	2,292	4,809	3,211	26,168	100,190	20.3%
<b>Total Therms</b>	<b>91,558</b>	<b>68,533</b>	<b>48,185</b>	<b>30,538</b>	<b>21,862</b>	<b>17,034</b>	<b>15,288</b>	<b>15,858</b>	<b>15,542</b>	<b>21,752</b>	<b>50,423</b>	<b>96,751</b>	<b>493,325</b>	
Baseline as % of Total Therms	73.1%	85.1%	93.6%	57.3%	74.4%	82.8%	86.7%	86.2%	85.3%	77.9%	93.6%	73.0%	-	
Total Lots	1271													
Total Customers	1,246	1,246	1,248	1,251	1,253	1,249	1,250	1,250	1,251	1,252	1,251	1,252		
Total Empty Lots	25	25	23	20	18	22	21	21	20	19	20	19		
Therms Per Customer	74	55	39	24	17	14	12	13	12	17	40	77		

Current Base Rates Non-CARE		JAN-W	FEB-W	MAR-W	APR-S	MAY-S	JUN-S	JUL-S	AUG-S	SEP-S	OCT-S	NOV-W	DEC-W	TOT
Customer Charge	\$4.00	\$ 4,982.40	\$ 4,985.60	\$ 4,993.60	\$ 5,004.00	\$ 5,010.40	\$ 4,996.80	\$ 5,000.80	\$ 5,000.80	\$ 5,003.20	\$ 5,006.40	\$ 5,003.20	\$ 5,006.40	\$ 59,993.60
Baseline Rate Per Therm	\$0.49349	\$ 33,026.82	28,789.52	22,245.84	8,642.39	8,029.77	6,960.58	6,539.53	6,741.96	6,539.04	8,361.20	23,299.04	34,832.20	194,007.96
Excess Rate Per Therm	\$0.76817	18,922.49	7,831.34	2,386.24	10,005.72	4,294.38	2,249.97	1,563.99	1,686.75	1,760.34	3,694.44	2,466.29	20,101.17	76,963.11
Residential Base Rate Revenue		\$ 56,931.70	\$ 41,606.46	\$ 29,625.68	\$ 23,652.11	\$ 17,334.55	\$ 14,207.35	\$ 13,104.33	\$ 13,429.51	\$ 13,302.58	\$ 17,062.04	\$ 30,768.53	\$ 59,939.77	\$ 330,964.60

**Commercial Therm Sales and Number of Commercial Customers - Mather 2015**

		JAN-W	FEB-W	MAR-W	APR-S	MAY-S	JUN-S	JUL-S	AUG-S	SEP-S	OCT-S	NOV-W	DEC-W	TOT
Schedule 2		54,035	38,934	26,335	25,640	18,660	15,736	10,001	8,412	9,533	16,244	46,056	77,970	347,556
YE # of Customers	72													
Schedule 3		1,955	1,210	687	595	376	59	13	92	123	193	1,012	1,810	8,125
YE # of Customers	3													
Total Therms		55,990	40,144	27,022	26,235	19,036	15,795	10,014	8,504	9,656	16,437	47,068	79,780	355,681

**Commercial Base Rate Revenue at 2015 Rates - Mather**

		JAN-W	FEB-W	MAR-W	APR-S	MAY-S	JUN-S	JUL-S	AUG-S	SEP-S	OCT-S	NOV-W	DEC-W	TOT
Schedule 2	72													
Customer Charge	\$21.06	\$ 1,516.32	\$ 1,516.32	\$ 1,516.32	\$ 1,516.32	\$ 1,516.32	\$ 1,516.32	\$ 1,516.32	\$ 1,516.32	\$ 1,516.32	\$ 1,516.32	\$ 1,516.32	\$ 1,516.32	\$ 18,195.84
Summer Rate	\$0.86652				22,217.57	16,169.26	13,635.56	8,666.07	7,289.17	8,260.54	14,075.75	-	-	90,313.91
Winter Rate	\$0.86562	46,773.78	33,702.05	22,796.10								39,866.99	67,492.39	210,631.31
Total														319,141.07
Schedule 3	3													
Customer Charge	\$21.06	\$ 63.18	\$ 63.18	\$ 63.18	\$ 63.18	\$ 63.18	\$ 63.18	\$ 63.18	\$ 63.18	\$ 63.18	\$ 63.18	\$ 63.18	\$ 63.18	\$ 758.16
Summer Rate	\$0.47004				279.67	176.74	27.73	6.11	43.24	57.81	90.72			682.03
Winter Rate	\$0.62519	1,222.25	756.48	429.51								632.69	1,131.59	4,172.52
Total														5,612.71
Total Therms		\$ 49,575.52	\$ 36,038.03	\$ 24,805.11	\$ 24,076.75	\$ 17,925.50	\$ 15,242.79	\$ 10,251.68	\$ 8,911.91	\$ 9,897.85	\$ 15,745.97	\$ 42,079.19	\$ 70,203.49	\$ 324,753.77

**Commercial Therm Sales 2016 Pro Forma - Mather**  
**Based on Average of Recorded Sales 2011 Through 2015**

		JAN-W	FEB-W	MAR-W	APR-S	MAY-S	JUN-S	JUL-S	AUG-S	SEP-S	OCT-S	NOV-W	DEC-W	TOT
Schedule 2	0	58,278	45,227	38,535	25,894	17,980	12,566	9,878	10,142	10,007	19,250	40,640	67,226	355,623
YE # of Customers	72	-	-	-	-	-	-	-	-	-	-	-	-	-
Schedule 3	0	1,957	1,484	1,044	622	369	96	54	127	162	419	947	1,719	9,000
YE # of Customers	3	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Therms		60,235	46,711	39,580	26,516	18,348	12,661	9,933	10,269	10,169	19,669	41,587	68,945	364,622

**Commercial Base Rate Revenue Pro Forma at 2016 Rates - Mather - 2016**

		JAN-W	FEB-W	MAR-W	APR-S	MAY-S	JUN-S	JUL-S	AUG-S	SEP-S	OCT-S	NOV-W	DEC-W	TOT
Schedule 2	72													
Customer Charge	\$21.39	\$ 1,540.08	\$ 1,540.08	\$ 1,540.08	\$ 1,540.08	\$ 1,540.08	\$ 1,540.08	\$ 1,540.08	\$ 1,540.08	\$ 1,540.08	\$ 1,540.08	\$ 1,540.08	\$ 1,540.08	\$ 18,480.96
Summer Rate	\$0.87947				22,772.82	15,812.52	11,051.07	8,687.58	8,919.58	8,801.03	16,929.62	-	-	92,974.23
Winter Rate	\$0.87947	51,253.58	39,775.97	33,890.73								35,741.31	59,123.60	219,785.18
Total														331,240.37
Schedule 3	3													
Customer Charge	\$21.39	\$ 64.17	\$ 64.17	\$ 64.17	\$ 64.17	\$ 64.17	\$ 64.17	\$ 64.17	\$ 64.17	\$ 64.17	\$ 64.17	\$ 64.17	\$ 64.17	\$ 770.04
Summer Rate	\$0.47756				296.95	176.12	45.75	25.98	60.65	77.27	200.19			882.91
Winter Rate	\$0.63519	1,243.07	942.37	663.39								601.78	1,091.64	4,542.24
Total														6,195.20
Total Base Revenue		\$ 54,100.89	\$ 42,322.58	\$ 36,158.37	\$ 24,674.02	\$ 17,592.89	\$ 12,701.07	\$ 10,317.81	\$ 10,584.48	\$ 10,482.55	\$ 18,734.06	\$ 37,947.34	\$ 61,819.49	\$ 337,435.56

### Commercial Therm Sales and Number of Commercial Customers - Castle 2015

		JAN-W	FEB-W	MAR-W	APR-S	MAY-S	JUN-S	JUL-S	AUG-S	SEP-S	OCT-S	NOV-W	DEC-W	TOT
Schedule C-G1		25,754	16,503	16,067	10,945	9,171	5,310	6,050	5,725	6,465	8,605	21,631	36,152	168,378
Cingular		1,307	776	-	-	-	-	-	-	-	-	-	-	2,083
Schedule C-G1 (Less Cingular)	40	24,447	15,727	16,067	10,945	9,171	5,310	6,050	5,725	6,465	8,605	21,631	36,152	166,295
YE # of Customers														
Schedule C-G2 (Firm)		37,642	35,742	35,713	34,416	29,585	16,381	16,409	13,990	15,338	19,410	33,784	47,773	336,183
YE # of Customers	1													
Schedule C-G3 (Interruptible)		5,181	3,918	2,487	910	-	-	-	-	-	-	622	11,899	25,017
YE # of Customers	1													
Total Therms		67,270	55,387	54,267	46,271	38,756	21,691	22,459	19,715	21,803	28,015	56,037	95,824	527,495

### Commercial Base Rate Revenue at 2015 Rates - Castle

		JAN-W	FEB-W	MAR-W	APR-S	MAY-S	JUN-S	JUL-S	AUG-S	SEP-S	OCT-S	NOV-W	DEC-W	TOT
Schedule C-1	40													
Customer Charge	\$21.06	\$ 842.40	\$ 842.40	\$ 842.40	\$ 842.40	\$ 842.40	\$ 842.40	\$ 842.40	\$ 842.40	\$ 842.40	\$ 842.40	\$ 842.40	\$ 842.40	\$ 10,108.80
Summer Rate	\$0.52151				17,948.29	15,428.87	8,542.86	8,557.46	7,295.92	7,998.92	10,122.51	-	-	75,894.83
Winter Rate	\$0.66753	16,319.11	10,498.24	10,725.20								14,439.34	24,132.54	76,114.44
Total Base Revenue		17,161.51	11,340.64	11,567.60	18,790.69	16,271.27	9,385.26	9,399.86	8,138.32	8,841.32	10,964.91	15,281.74	24,974.94	162,118.07
Schedule C-2	1													
Customer Charge	\$21.06	\$ 21.06	\$ 21.06	\$ 21.06	\$ 21.06	\$ 21.06	\$ 21.06	\$ 21.06	\$ 21.06	\$ 21.06	\$ 21.06	\$ 21.06	\$ 21.06	\$ 252.72
Summer Rate	\$0.31560				10,861.69	9,337.03	5,169.84	5,178.68	4,415.24	4,840.67	6,125.80			45,928.95
Winter Rate	\$0.40143	15,110.63	14,347.91	14,336.27								13,561.91	19,177.52	76,534.24
Total Base Revenue		15,131.69	14,368.97	14,357.33	10,882.75	9,358.09	5,190.90	5,199.74	4,436.30	4,861.73	6,146.86	13,582.97	19,198.58	122,715.91
Schedule C-3	1													
Customer Charge	\$157.87	\$ 157.87	\$ 157.87	\$ 157.87	\$ 157.87	\$ 157.87	\$ 157.87	\$ 157.87	\$ 157.87	\$ 157.87	\$ 157.87	\$ 157.87	\$ 157.87	\$ 1,894.44
Summer Rate	\$0.26597				-	-	-	-	-	-	-			-
Winter Rate	\$0.33777	1,749.99	1,323.38	840.03								210.09	4,019.13	8,142.62
Total Base Revenue		1,907.86	1,481.25	997.90	157.87	157.87	157.87	157.87	157.87	157.87	157.87	367.96	4,177.00	10,037.06
Total 2015 Base Rate Revenue		\$ 34,201.05	\$ 27,190.87	\$ 26,922.84	\$ 29,831.31	\$ 25,787.23	\$ 14,734.03	\$ 14,757.47	\$ 12,732.50	\$ 13,860.92	\$ 17,269.64	\$ 29,232.68	\$ 48,350.52	\$ 294,871.04

### Commercial Therm Sales 2016 Pro Forma - Castle Based on Average of Recorded Sales 2011 Through 2015

		JAN-W	FEB-W	MAR-W	APR-S	MAY-S	JUN-S	JUL-S	AUG-S	SEP-S	OCT-S	NOV-W	DEC-W	TOT
Schedule C-G1		26,601	19,863	15,054	9,651	7,654	5,658	5,302	5,789	5,589	8,254	16,783	29,992	156,191
YE # of Customers	40	-	-	-	-	-	-	-	-	-	-	-	-	-
Schedule C-G2 (Firm)		28,686	26,779	27,734	28,724	25,905	20,914	20,338	20,646	19,556	21,870	30,202	34,571	305,925
YE # of Customers	1	-	-	-	-	-	-	-	-	-	-	-	-	-
Schedule C-G3 (Interruptible)		18,519	14,882	13,590	6,786	4,657	2,559	405	116	-	4,054	6,935	18,178	90,681
YE # of Customers	1	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Therms		73,806	61,524	56,378	45,162	38,216	29,131	26,044	26,551	25,145	34,179	53,920	82,741	552,797

**Commercial Base Rate Revenue at 2016 Rates - Castle**

		JAN-W	FEB-W	MAR-W	APR-S	MAY-S	JUN-S	JUL-S	AUG-S	SEP-S	OCT-S	NOV-W	DEC-W	TOT
<b>Schedule C-1</b>	<b>40</b>													
Customer Charge	\$21.39	\$ 855.60	\$ 855.60	\$ 855.60	\$ 855.60	\$ 855.60	\$ 855.60	\$ 855.60	\$ 855.60	\$ 855.60	\$ 855.60	\$ 855.60	\$ 855.60	\$ 10,267.20
Summer Rate	\$0.52986				5,113.89	4,055.65	2,998.16	2,809.32	3,067.15	2,961.49	4,373.57	-	-	25,379.23
Winter Rate	\$0.67822	18,041.47	13,471.62	10,210.06								11,382.57	20,340.90	73,446.61
<b>Total Base Revenue</b>		<b>18,897.07</b>	<b>14,327.22</b>	<b>11,065.66</b>	<b>5,969.49</b>	<b>4,911.25</b>	<b>3,853.76</b>	<b>3,664.92</b>	<b>3,922.75</b>	<b>3,817.09</b>	<b>5,229.17</b>	<b>12,238.17</b>	<b>21,196.50</b>	<b>109,093.05</b>
<b>Schedule C-2</b>	<b>1</b>													
Customer Charge	\$21.39	\$ 21.39	\$ 21.39	\$ 21.39	\$ 21.39	\$ 21.39	\$ 21.39	\$ 21.39	\$ 21.39	\$ 21.39	\$ 21.39	\$ 21.39	\$ 21.39	\$ 256.68
Summer Rate	\$0.32065				9,210.48	8,306.31	6,705.95	6,521.25	6,620.27	6,270.50	7,012.74			50,647.50
Winter Rate	\$0.40785	11,699.42	10,921.73	11,311.48								12,317.80	14,099.95	60,350.38
<b>Total Base Revenue</b>		<b>11,720.81</b>	<b>10,943.12</b>	<b>11,332.87</b>	<b>9,231.87</b>	<b>8,327.70</b>	<b>6,727.34</b>	<b>6,542.64</b>	<b>6,641.66</b>	<b>6,291.89</b>	<b>7,034.13</b>	<b>12,339.19</b>	<b>14,121.34</b>	<b>111,254.56</b>
<b>Schedule C-3</b>	<b>1</b>													
Customer Charge	\$160.39	\$ 160.39	\$ 160.39	\$ 160.39	\$ 160.39	\$ 160.39	\$ 160.39	\$ 160.39	\$ 160.39	\$ 160.39	\$ 160.39	\$ 160.39	\$ 160.39	\$ 1,924.68
Summer Rate	\$0.27023				1,833.73	1,258.41	691.57	109.34	31.40	-	1,095.51			5,019.95
Winter Rate	\$0.34317	6,355.30	5,106.99	4,663.61								2,380.02	6,238.28	24,744.20
<b>Total Base Revenue</b>		<b>6,515.69</b>	<b>5,267.38</b>	<b>4,824.00</b>	<b>1,994.12</b>	<b>1,418.80</b>	<b>851.96</b>	<b>269.73</b>	<b>191.79</b>	<b>160.39</b>	<b>1,255.90</b>	<b>2,540.41</b>	<b>6,398.67</b>	<b>31,688.84</b>
<b>Total 2016 Base Rate Revenue</b>		<b>\$ 37,133.57</b>	<b>\$ 30,537.72</b>	<b>\$ 27,222.53</b>	<b>\$ 17,195.48</b>	<b>\$ 14,657.75</b>	<b>\$ 11,433.06</b>	<b>\$ 10,477.28</b>	<b>\$ 10,756.20</b>	<b>\$ 10,269.38</b>	<b>\$ 13,519.21</b>	<b>\$ 27,117.77</b>	<b>\$ 41,716.51</b>	<b>\$ 252,036.45</b>

# West Coast Gas Company, Inc.

## Test-Year 2017 Operating Expense Labor

	<u>Supervision</u> <u>760</u>	<u>Mains</u> <u>Locates</u> <u>761</u>	<u>Meters &amp;</u> <u>Regulators</u> <u>763</u>	<u>Customer</u> <u>Installations</u> <u>764</u>	<u>Misc.</u> <u>Distribution</u> <u>765</u>	<u>Maintenance</u> <u>of Lines</u> <u>767</u>	<u>SED Audits</u> <u>OQ Training</u> <u>768</u>	<u>Leak</u> <u>Repairs</u> <u>887</u>	<u>Meter</u> <u>Reads</u> <u>901</u>	<u>Customer</u> <u>Accounts (1)</u> <u>902</u>	<u>Admin &amp;</u> <u>General</u> <u>920</u>	<u>Total</u>
<b>2015</b>												
Gross Payroll Including Employer												
Payroll Taxes	\$ 163,243.21	\$ 13,702.87	\$ 5,891.50	\$ 16,118.10	\$ 41,017.69	\$ 29,322.34	\$ 68,158.54	\$ 19,275.95	\$ 17,774.35	\$ 81,773.35	\$ 77,096.91	\$ 533,374.81
2015 Normalized Adjustments	-	-	-	-	(2,100.00)	-	-	(300.00)	-	-	(12,000.00)	\$ (14,400.00)
2015 Normalized	\$ 163,243.21	\$ 13,702.87	\$ 5,891.50	\$ 16,118.10	\$ 38,917.69	\$ 29,322.34	\$ 68,158.54	\$ 18,975.95	\$ 17,774.35	\$ 81,773.35	\$ 65,096.91	\$ 518,974.81
<b>2016</b>												
	<u>Esc. Rate</u>											
Increase	2.00%	3,264.86	274.06	117.83	322.36	778.35	586.45	1,363.17	379.52	355.49	1,635.47	10,379.50
2016 Pro Forma Adjustments		-	9,907.96	-	9,907.96	14,413.26	8,256.63	7,956.63	9,907.96	3,302.65	-	63,653.05
Total Before Transfers		\$ 166,508.07	\$ 23,884.89	\$ 6,009.33	\$ 26,348.42	\$ 54,109.31	\$ 38,165.42	\$ 77,478.34	\$ 29,263.43	\$ 21,432.49	\$ 83,408.82	\$ 593,007.36
Transfers to Work Orders		(15,000.00)	-	-	-	(5,000.00)	-	-	-	-	-	(20,000.00)
Net Charged to Oper Accts		\$ 151,508.07	\$ 23,884.89	\$ 6,009.33	\$ 26,348.42	\$ 49,109.31	\$ 38,165.42	\$ 77,478.34	\$ 29,263.43	\$ 21,432.49	\$ 83,408.82	\$ 573,007.36
<b>2016 Net Change</b>		\$ (11,735.14)	\$ 10,182.02	\$ 117.83	\$ 10,230.32	\$ 10,191.62	\$ 8,843.08	\$ 9,319.80	\$ 10,287.48	\$ 3,658.14	\$ 1,635.47	\$ 54,032.55
<b>2017 Test Year</b>	<u>Esc. Rate</u>											
Increase	2.00%	3,030.16	477.70	120.19	526.97	982.19	763.31	1,549.57	585.27	428.65	1,668.18	11,460.15
Total Before Transfers		169,538.24	24,362.58	6,129.52	26,875.39	55,091.49	38,928.73	79,027.91	29,848.70	21,861.14	85,076.99	604,467.51
Transfers to Work Orders		(15,000.00)	-	-	-	(5,000.00)	-	-	-	-	-	(20,000.00)
Net Charged to Oper Accts		\$ 154,538.24	\$ 24,362.58	\$ 6,129.52	\$ 26,875.39	\$ 50,091.49	\$ 38,928.73	\$ 79,027.91	\$ 29,848.70	\$ 21,861.14	\$ 85,076.99	\$ 584,467.51
<b>2017 Net Change</b>		\$ 3,030.16	\$ 477.70	\$ 120.19	\$ 526.97	\$ 982.19	\$ 763.31	\$ 1,549.57	\$ 585.27	\$ 428.65	\$ 1,668.18	\$ 11,460.15

### Notes:

1. See Tab 1a for 2015 Labor Adjustments
2. See Tab 1a for 2016 Labor Adjustments

# West Coast Gas Company, Inc.

## Test-Year 2017 Non-Labor Operating Expenses

FERC Acct.	<u>A</u> 2015 Recorded Total Expense <sup>1</sup>	<u>B</u> 2015 Recorded Non-Labor Expense	<u>C</u> Adj.	<u>D</u> 2015 Adjustments Non-Labor Expense	<u>E</u> 2015 Non-Labor Expense Normalized	<u>F</u> Adj.	<u>G</u> 2016 Pro Forma Adjustments	<u>H</u> 2016 Pro Forma	<u>I</u> Adj.	<u>J</u> 2017 Adjustments Non-Labor Expense	<u>K</u> 2017 Non-Labor Expense Test Year
401 <u>Operations Expense - Distribution</u>											
762 Mains and Services Supply	\$ 5,489.19	\$ 5,489.19			\$ 5,489.19	(2)	\$ 109.78	\$ 5,598.97		\$ 111.98	\$ 5,710.95
763 Meters and House Regulators Expense	5,891.50	-		-	-					-	-
765 Misc. Distribution Expense	84,676.50	49,673.81	Tab 1a, 765	(3,915.00)	45,758.81	Tab 765	2,278.99	\$ 48,037.80	Tab 765	796.69	48,834.49
768 Safety Audit, OQ Training, Field Training	68,158.54										
766 Rents	100,143.65	100,143.65		-	100,143.65		-	100,143.65		-	100,143.65
Total Distribution Expense	\$ 264,359.38	\$ 155,306.65		\$ (3,915.00)	\$ 151,391.65		\$ 2,388.78	\$ 153,780.43		\$ 908.67	\$ 154,689.10
402 <u>Maintenance Expense - Distribution</u>											
767 Maintenance of Lines	\$ 29,688.09	\$ 365.75			\$ 365.75	(2)	\$ 7.32	\$ 373.07	(2)	\$ 7.46	\$ 380.53
768 Safety Audit, OQ Training, Field Training	68,158.54	-		-	-			-		-	-
887 Leak Repairs '(7)	26,984.04	16,982.37	Tab 887	(8,974.28)	8,008.09	Tab 887	5,338.73	13,346.82	Tab 887	266.94	13,613.75
Total Maintenance Expense	\$ 124,830.67	\$ 17,348.12		\$ (8,974.28)	\$ 8,373.84		\$ 5,346.04	\$ 13,719.88		\$ 274.40	\$ 13,994.28
402 <u>Customer Accounting Expense</u>											
903 Supplies Expense	\$ 14,325.81	\$ 15,591.85	Tab 903	\$ (1,266.04)	\$ 14,325.81	Tab 903	\$ 286.52	\$ 14,612.33	Tab 903	\$ 317.57	\$ 14,929.89
904 Uncollectible Accounts	-	-		-	-		-	-		-	-
Total Customer Accounting Expense	\$ 14,325.81	\$ 15,591.85		\$ (1,266.04)	\$ 14,325.81		\$ 286.52	\$ 14,612.33		\$ 317.57	\$ 14,929.89

FERC Acct.	<u>A</u> 2015 Recorded Total Expense <sup>1</sup>	<u>B</u> 2015 Recorded Non-Labor Expense	<u>C</u> Adj.	<u>D</u> 2015 Adjustments Non-Labor Expense	<u>E</u> 2015 Non-Labor Expense Normalized	<u>F</u> Adj.	<u>G</u> 2016 Pro Forma Adjustments	<u>H</u> 2016 Pro Forma	<u>I</u> Adj.	<u>J</u> 2017 Adjustments Non-Labor Expense	<u>K</u> 2017 Non-Labor Expense Test Year
402 <u>Administration and General Expense</u>											
921 Office Supplies & Office Expenses	\$ 13,817.76	\$ 15,575.13	Tab 921	\$ (1,757.37)	\$ 13,817.76	Tab 921	\$ 276.36	\$ 14,094.12	Tab 921	\$ 281.88	\$ 14,376.00
922 A&G Transferred (Cr)	-	-		-	-						-
923 Outside Services	29,265.49	29,265.49	Tab 923	-	29,265.49	Tab 923	15,585.31	44,850.80	Tab 923	897.02	45,747.82
924 Property & Liability & Work Comp Ins	91,863.84	91,863.84	Tab 924	(10,373.50)	81,490.34	Tab 924	-	81,490.34	Tab 924	-	81,490.34
926 Employee Benefits & Vacation	89,858.62	89,858.62	Tab 926	-	89,858.62	Tab 926	2,246.47	92,105.09	Tab 926	2,302.63	94,407.71
930 Miscellaneous General Expense	6,391.57	6,391.57	Tab 930	(899.52)	5,492.05			\$ 5,492.05			5,492.05
935 Maintenance of General Plant	18,612.62	18,612.62		-	18,612.62	Tab 935	372.25	18,984.87	Tab 935	379.70	19,364.57
Total Administration & General Expense	\$ 249,809.90	\$ 251,567.27		\$ (13,030.39)	\$ 238,536.88		\$ 18,480.38	\$ 257,017.26		\$ 3,861.22	\$ 260,878.49
Total Non-Labor Operating Expenses	\$ 653,325.76	\$ 439,813.89		\$ (27,185.71)	\$ 412,628.18		\$ 26,501.72	\$ 439,129.90		\$ 5,361.86	\$ 444,491.76

Adjustments:

- (1) 2016 Escalation @ **2.00%**  
(2) 2017 Escalation @ **2.00%**

Note : 1. Certain recorded expenses in 2015 such as uncollectible and franchise fees have been eliminated from 2015 recorded data.

## West Coast Gas Company, Inc.

Test-Year 2017

Operating Expenses Labor and Non-Labor

Summary of Adjustments

	2015	2015	2015	2016	2016	2017	2017
	<u>Recorded</u>	<u>Adjustments</u>	<u>Normalized</u>	<u>Adjustments</u>	<u>Pro Forma</u>	<u>Adjustments</u>	<u>Test Year</u>
<b><u>Operations Expense - Distribution</u></b>							
760 Supervision	163,243.21		163,243.21	(11,735.14)	151,508.07	3,030.16	154,538.24
761 Mains and Services Labor	13,702.87		13,702.87	10,182.02	23,884.89	477.70	24,362.58
762 Mains and Services Supply	5,489.19	-	5,489.19		5,489.19		5,489.19
763 Meters and House Regulators Expense	5,891.50		5,891.50	117.83	6,009.33	120.19	6,129.52
764 Customer Installations Expense	16,118.10		16,118.10	10,230.32	26,348.42	526.97	26,875.39
765 Misc. Distribution Expense	90,691.50	\$ (6,015.00)	84,676.50	12,470.61	97,147.11	1,778.88	98,925.99
766 Maintenance Space Rent	100,143.65		100,143.65	-	100,143.65	-	100,143.65
<i>Total Operations Expense</i>	<u>395,280.02</u>	<u>(6,015.00)</u>	<u>389,265.02</u>	<u>21,265.64</u>	<u>410,530.66</u>	<u>5,933.89</u>	<u>416,464.55</u>
<b><u>Maintenance Expense - Distribution</u></b>							
767 Maintenance of Lines	29,688.09		29,688.09	8,843.08	38,531.17	763.31	39,294.48
768 Safety Audit, OQ Training, Field Training	68,158.54		68,158.54	9,319.80	77,478.34	1,549.57	79,027.91
887 Leak Repairs	36,258.32	(9,274.28)	26,984.04	15,626.20	42,610.24	852.20	43,462.45
<i>Total Maintenance Expense</i>	<u>134,104.95</u>	<u>(9,274.28)</u>	<u>124,830.67</u>	<u>33,789.08</u>	<u>158,619.75</u>	<u>3,165.08</u>	<u>161,784.83</u>
<b><u>Customer Accounting Expense</u></b>							
901 Meter Reading Labor	17,774.35		17,774.35	3,658.14	21,432.49	428.65	21,861.14
902 Accounting and Collecting Labor	81,773.35		81,773.35	1,635.47	83,408.82	1,668.18	85,076.99
903 Supplies Expense	15,591.85	(1,266.04)	14,325.81	286.52	14,612.33	317.57	14,929.89
904 Uncollectible Accounts	2,608.14	(2,608.14)	-	-	-	-	-
<i>Total Customer Accounting Expense</i>	<u>117,747.69</u>	<u>\$ (3,874.18)</u>	<u>113,873.51</u>	<u>5,580.12</u>	<u>119,453.63</u>	<u>2,414.39</u>	<u>121,868.03</u>
<b><u>Administration and General Expense</u></b>							
920 A&G Salaries	77,096.91	(12,000.00)	65,096.91	1,301.94	66,398.85	1,327.98	67,726.83
921 Office Supplies & Office Expenses	15,575.13	(1,757.37)	13,817.76	276.36	14,094.12	281.88	14,376.00
922 A&G Transferred (Cr)	-		-		-	-	-
923 Outside Services	29,265.49		29,265.49	15,585.31	44,850.80	897.02	45,747.82
924 Property & Liability & Work Comp Ins	91,863.84	(10,373.50)	81,490.34		81,490.34		81,490.34
926 Employee Benefits & Vacation	82,656.06	7,202.56	89,858.62	2,246.47	92,105.09	2,302.63	94,407.71
927 Franchise Requirements (See Tab 1 Adj.)	13,444.48	(13,444.48)	-		0.00		-
928 Regulatory Commission Expense	15,885.11	(15,000.00)	885.11		885.11		885.11
930 Misc. General Expense	6,391.57	\$ (899.52)	5,492.05		5,492.05		5,492.05
931 Office Space Rent	33,381.21		33,381.21		33,381.21		33,381.21
935 Maintenance of General Plant	18,612.62	-	18,612.62	372.25	18,984.87	379.70	19,364.57
<i>Total Admin &amp; General Expense</i>	<u>384,172.42</u>	<u>(46,272.31)</u>	<u>337,900.11</u>	<u>19,782.32</u>	<u>357,682.43</u>	<u>5,189.20</u>	<u>362,871.63</u>
<b>GRAND TOTAL</b>	<b>1,031,305.08</b>	<b>-65,435.77</b>	<b>965,869.31</b>	<b>80,417.17</b>	<b>1,046,286.48</b>	<b>16,702.56</b>	<b>1,062,989.04</b>

# West Coast Gas Company, Inc.

Recorded Operating Expenses  
2012 Through 2015

FERC

Acct #

	2012			2013			2014			2015		
	Labor	Non-Labor	Total	Labor	Non-Labor	Total	Labor	Non-Labor	Total	Labor	Non-Labor	Total
<b>Operations Expense - Distribution</b>												
760 Supervision	133,527.40	-	133,527.40	126,239.74	-	126,239.74	104,676.80	-	104,676.80	163,243.21	-	163,243.21
761 Mains and Services Labor	1,979.31	-	1,979.31	13,409.46	2,361.11	15,770.57	15,319.65	-	15,319.65	13,702.87	-	13,702.87
762 Mains and Services Supply	0.00	8,027.67	8,027.67	-	6,556.27	6,556.27	-	8,260.25	8,260.25	-	5,489.19	5,489.19
763 Meters and House Regulators Expense	2,700.67	1,375.18	4,075.85	5,276.56	-	5,276.56	7,021.33	424.47	7,445.80	5,891.50	-	5,891.50
764 Customer Installations Expense	13,159.82	-	13,159.82	15,116.22	-	15,116.22	19,910.60	-	19,910.60	16,118.10	-	16,118.10
765 Misc. Distribution Expense	48,905.87	45,070.85	93,976.72	47,880.82	50,177.72	98,058.54	45,490.79	53,887.42	99,378.21	41,017.69	49,673.81	90,691.50
766 Maintenance Space Rent	0.00	81,000.00	81,000.00	0.00	85,500.00	85,500.00	0.00	95,485.29	95,485.29	0.00	100,143.65	100,143.65
<i>Total Operations Expense</i>	<i>200,273.07</i>	<i>135,473.70</i>	<i>335,746.77</i>	<i>207,922.80</i>	<i>144,595.10</i>	<i>352,517.90</i>	<i>192,419.17</i>	<i>158,057.43</i>	<i>350,476.60</i>	<i>239,973.37</i>	<i>155,306.65</i>	<i>395,280.02</i>
<b>Maintenance Expense - Distribution</b>												
767 Maintenance of Lines	32,758.29	571.83	33,330.12	36,940.94	1,057.80	37,998.74	47,540.04	2,507.62	50,047.66	29,322.34	365.75	29,688.09
768 Safety Audit, OQ Training, Field Training	-	-	-	-	-	-	29,156.18	-	29,156.18	68,158.54	-	68,158.54
887 Leak Repairs	17,585.31	16,434.23	34,019.54	18,380.82	13,679.10	32,059.92	18,091.68	12,761.86	30,853.54	19,275.95	16,982.37	36,258.32
<i>Total Maintenance Expense</i>	<i>50,343.60</i>	<i>17,006.06</i>	<i>67,349.66</i>	<i>55,321.76</i>	<i>14,736.90</i>	<i>70,058.66</i>	<i>94,787.90</i>	<i>15,269.48</i>	<i>110,057.38</i>	<i>116,756.83</i>	<i>17,348.12</i>	<i>134,104.95</i>
<b>Customer Accounting Expense</b>												
901 Meter Reading Labor	20,077.36	-	20,077.36	21,184.29	-	21,184.29	17,736.95	-	17,736.95	17,774.35	-	17,774.35
902 Accounting and Collecting Labor	83,328.08	163.65	83,491.73	80,110.33	-	80,110.33	79,732.01	-	79,732.01	81,773.35	-	81,773.35
903 Supplies Expense	-	14,757.98	14,757.98	-	11,589.83	11,589.83	-	14,919.77	14,919.77	-	15,591.85	15,591.85
904 Uncollectible Accounts	-	1,821.53	1,821.53	-	2,613.40	2,613.40	-	2,819.85	2,819.85	-	2,608.14	2,608.14
<i>Total Customer Accounting Expense</i>	<i>103,405.44</i>	<i>16,743.16</i>	<i>120,148.60</i>	<i>101,294.62</i>	<i>14,203.23</i>	<i>115,497.85</i>	<i>97,468.96</i>	<i>17,739.62</i>	<i>115,208.58</i>	<i>99,547.70</i>	<i>18,199.99</i>	<i>117,747.69</i>
<b>Administration and General Expense</b>												
920 A&G Salaries	15,085.61	-	15,085.61	13,400.98	-	13,400.98	13,319.75	-	13,319.75	77,096.91	-	77,096.91
921 Office Supplies & Office Expenses	-	19,544.86	19,544.86	-	17,406.21	17,406.21	-	16,202.80	16,202.80	-	14,624.25	14,624.25
922 A&G Transferred (Cr)	-	-	-	-	-	-	-	-	-	-	-	-
923 Outside Services	-	23,147.29	23,147.29	-	37,704.92	37,704.92	-	31,395.64	31,395.64	-	29,265.49	29,265.49
924 Property & Liability & Work Comp Ins	-	70,938.81	70,938.81	-	74,174.58	74,174.58	-	79,069.27	79,069.27	-	91,863.84	91,863.84
926 Employee Benefits & Vacation	-	97,197.95	97,197.95	-	99,671.79	99,671.79	-	103,541.90	103,541.90	-	82,656.06	82,656.06
927 Franchise Requirements (See Tab 1 Adj.	-	-	-	-	-	-	-	-	-	-	-	-
928 Regulatory Commission Expense	-	1,099.32	1,099.32	-	1,018.40	1,018.40	-	1,024.49	1,024.49	-	15,885.11	15,885.11
930 Misc. General Expense	-	4,916.40	4,916.40	-	5,126.04	5,126.04	-	7,553.20	7,553.20	-	6,391.57	6,391.57
931 Office Space Rent	-	27,000.00	27,000.00	-	28,500.00	28,500.00	-	31,828.43	31,828.43	-	33,381.21	33,381.21
935 Maintenance of General Plant	-	18,187.01	18,187.01	-	22,701.57	22,701.57	-	21,013.20	21,013.20	-	18,612.62	18,612.62
<i>Total Admin &amp; General Expense</i>	<i>15,085.61</i>	<i>262,031.64</i>	<i>277,117.25</i>	<i>13,400.98</i>	<i>286,303.51</i>	<i>299,704.49</i>	<i>13,319.75</i>	<i>291,628.93</i>	<i>304,948.68</i>	<i>77,096.91</i>	<i>292,680.15</i>	<i>369,777.06</i>
<b>GRAND TOTAL</b>	<b>369,107.72</b>	<b>431,254.56</b>	<b>800,362.28</b>	<b>377,940.16</b>	<b>459,838.74</b>	<b>837,778.90</b>	<b>397,995.78</b>	<b>482,695.46</b>	<b>880,691.24</b>	<b>533,374.81</b>	<b>483,534.91</b>	<b>1,016,909.72</b>
	46.12%	53.88%		45.11%	54.89%		45.19%	54.81%		52.45%	47.55%	



# West Coast Gas Company, Inc.

Test-Year 2017

Non - Labor Operating Expense

Account 765 Miscellaneous Distribution Expenses

2015 Recorded and Adjusted

	Cell Phones On Star	Vehicle Fuel	DMV Registration	Alhambra Water Service	Maps/Signs Meter - Testing Gas Testing	Break Room/ Shop Expense	SMUD/MID Electricity for Rectifiers	SMUD Maint. Bldg. Electricity	Instruction/ Weld Certs Weld Bldg. <sup>1</sup>	Fees USA/Fire Code APGA	Uniforms	Total
2015 Recorded	\$ 7,657.83	\$ 18,625.40	\$ 2,325.00	\$ 1,717.71	\$ 2,017.46	\$ 3,477.99	\$ 3,510.75	\$ 1,802.55	\$ 3,915.00	\$ 1,589.34	\$ 3,034.78	\$ 49,673.81
2015 Adjustments	-	-	-	-	-	-	-	-	(3,915.00)	-	-	(3,915.00)
2015 Adjusted	\$ 7,657.83	\$ 18,625.40	\$ 2,325.00	\$ 1,717.71	\$ 2,017.46	\$ 3,477.99	\$ 3,510.75	\$ 1,802.55	\$ -	\$ 1,589.34	\$ 3,034.78	\$ 45,758.81
2016 Adds <sup>2</sup>	153.16	1,324.09	565.00	34.35	40.35	69.56	-	-	-	31.79	60.70	2,278.99
2016 Pro Forma	\$ 7,810.99	\$ 19,949.49	\$ 2,890.00	\$ 1,752.06	\$ 2,057.81	\$ 3,547.55	\$ 3,510.75	\$ 1,802.55	\$ -	\$ 1,621.13	\$ 3,095.48	\$ 48,037.80
2017 Adds	156.22	398.99	-	35.04	41.16	70.95	-	-	-	32.42	61.91	796.69
2017 Test Year	\$ 7,967.21	\$ 20,348.48	\$ 2,890.00	\$ 1,787.11	\$ 2,098.97	\$ 3,618.50	\$ 3,510.75	\$ 1,802.55	\$ -	\$ 1,653.55	\$ 3,157.39	\$ 48,834.49

Notes:

- 1 Not expected to reoccur in forecast period.
- 2 Increased Maintenance for Leak Repair Equipment (see Tab 9)
- 2 Annual Vehicle Registration for New Truck (see Tab 9)
- 2 Annual Vehicle Registration for Excavator (see Tab 9)
- 3 2.00% Inflation Rate on Materials

# **West Coast Gas Company, Inc.**

Test-Year 2017

Account 768 Labor for Safety Audits, OQ Training: Instruction and Field Training  
2015 Recorded and Adjusted

2014 Recorded	\$	29,156.18
2015 Recorded		68,158.54

Notes: This Account was created in 2004 to track the labor hours spent on CPUC Safety Audits, OQ Instruction and Field Training.

# West Coast Gas Company, Inc.

Test-Year 2017

Non - Labor Operating Expense

Account 887 Leak Repair

2015 Recorded and Adjusted

2016 Pro Forma and 2017 Test Year Assume 5 Underground Leaks Repaired Per Year

		Equipment Rentals				Concrete/ Asphalt/ Sand	Misc.	Total Non- Labor	Total
		Excavator	Walk Behind Saw	Trench Plates	Air Compressor				
2015 Recorded	\$ 19,275.95	\$ 4,097.38	\$ 464.13	\$ 4,876.90	\$ 278.49	\$ 6,945.47	\$ 320.00	\$ 16,982.37	\$ 36,258.32
Adjustments		(4,097.38)	-	(4,876.90)	-	-	-	(8,974.28)	
2015 Normalized		\$ -	\$ 464.13	\$ -	\$ 278.49	\$ 6,945.47	\$ 320.00	\$ 8,008.09	
2016 Adjustments		-	309.42	-	185.66	4,630.31	213.33	5,338.73	
2016 Pro Forma		-	773.55	-	464.15	11,575.78	533.33	\$ 13,346.82	
2017 Adjustments		-	15.47	-	9.28	231.52	10.67	266.94	
2017 Test Year		\$ -	\$ 789.02	\$ -	\$ 473.43	\$ 11,807.30	\$ 544.00	\$ 13,613.75	

Recorded Underground Leaks Averaged 9+ for the years 2009 through 2014. When the high and low underground leaks are eliminated, the Recorded Underground Leaks Averaged 7 for the years 2009 plus 2012 through 2014.

Inflation Rate 2.00%

**West Coast Gas Company**  
Test Year 2017  
Non - Labor Operating Expense  
Accounting and Billing Supplies Account 903  
2012 Through 2015

	Neopost Postage	Billing Day Lunch	Office Paper	Billing Envelopes	Scratch & Sniff Bill Stuffer	Postage Reimburse.	Adj.	Total
2015 Recorded	\$ 9,365.45	\$ 135.49	\$ 1,752.21	\$ 2,328.26	\$ 2,532.08	\$ (521.64)		\$ 15,591.85
2015 Adjustments (1)	-	-	-	-	(1,266.04)	-	-	\$ (1,266.04)
2015 Adjusted	9,365.45	135.49	1,752.21	2,328.26	1,266.04	(521.64)		14,325.81
2016 Adjustments (2)	187.31	2.71	35.04	46.57	25.32	(10.43)	-	\$ 286.52
2016 Pro Forma	9,552.76	138.20	1,787.25	2,374.83	2,557.40	(532.07)		14,612.33
2017 Adjustments (2)	191.06	2.76	35.75	47.50	51.15	(10.64)		\$ 317.57
2017 Test Year	\$ 9,743.81	\$ 140.96	\$ 1,823.00	\$ 2,422.32	\$ 2,608.55	\$ (542.71)		\$ 14,929.89

Notes:

- 1 Purchased two year supply in 2015.
- 2 Inflation 2.00%

	Neopost Postage	Billing Day Lunch	Billing Forms	Billing Envelopes	Postage Reimburse	Total
2014	\$ 10,651.12	\$ 422.89	\$ 1,543.30	\$ 2,314.98	\$ (12.52)	\$ 14,919.77
2013	10,278.77	184.97	-	1,134.81	(8.72)	11,589.83
2012	11,898.80	259.00	1,486.16	1,125.18	(11.16)	14,757.98

**West Coast Gas Company**  
Test-Year 2017  
Non - Labor Operating Expense  
Account 921 Office Supplies & Office Expenses  
2015 Recorded and Adjusted

	AT&T Land Lines, <u>Fire, DSL</u>	Caltronics Computer <u>Maintenance</u>	<u>SMUD</u>	<u>AOL</u>	CM General <u>Office</u>	Shredding <u>Service</u>	RC DSL, Office <u>Supplies</u>	Petty Cash Office <u>Food</u>	<u>Subscriptions</u>	Posting <u>Errors</u>	Christmas <u>Bonus</u>	<u>Total</u>
2015 Recorded	\$ 4,112.21	\$ 764.66	\$ 1,721.53	\$ 431.88	\$ 2,625.42	\$ 391.88	\$ 1,160.00	\$ 2,166.83	\$ 443.35	\$ 1,457.37	\$ 300.00	\$ 15,575.13
2015 Adjustment	-	-	-	-	-	-	-	-	-	(1,457.37)	(300.00)	(1,757.37)
2015 Adjusted	4,112.21	764.66	1,721.53	431.88	2,625.42	391.88	1,160.00	2,166.83	443.35	-	-	13,817.76
2016 Adjustment (1)	82.24	15.29	34.43	8.64	52.51	7.84	23.20	43.34	8.87			276.36
2016 Pro Forma	4,194.45	779.95	1,755.96	440.52	2,677.93	399.72	1,183.20	2,210.17	452.22			14,094.12
2017 Adjustment (1)	83.89	15.60	35.12	8.81	53.56	7.99	23.66	44.20	9.04			281.88
2017 Test Year	<u>\$ 4,278.34</u>	<u>\$ 795.55</u>	<u>\$ 1,791.08</u>	<u>\$ 449.33</u>	<u>\$ 2,731.49</u>	<u>\$ 407.71</u>	<u>\$ 1,206.86</u>	<u>\$ 2,254.37</u>	<u>\$ 461.26</u>			<u>\$ 14,376.00</u>

(1) Inflation 2.00%

# West Coast Gas Company

Test Year 2017  
Non - Labor Operating Expense  
Acct 923 Outside Services  
2012 Through 2015

		Legal Services	Answering Service	Paychex P.R. Service	BofA Analysis Service	CP Corrpro	Moss Adams CPA Services	GTS Consultant	Total
2015	Recorded	\$ 13,382.72	\$ 2,940.00	\$ 3,057.74	\$ 3,934.06	\$ 1,446.97	\$ 4,504.00	\$ -	\$ 29,265.49
2015	Adjustments	-	-	-	-	-	-	-	-
2015	Normalized	13,382.72	2,940.00	3,057.74	3,934.06	1,446.97	4,504.00	-	29,265.49
2016	Adjustments (1), (2)	267.65	58.80	61.15	78.68	28.94	90.08	15,000.00	15,585.31
2016	Pro Forma	13,650.37	2,998.80	3,118.89	4,012.74	1,475.91	4,594.08	15,000.00	44,850.80
2017	Adjustment (1)	273.01	59.98	62.38	80.25	29.52	91.88	300.00	897.02
2017	Test Year	<u>\$ 13,923.38</u>	<u>\$ 3,058.78</u>	<u>\$ 3,181.27</u>	<u>\$ 4,093.00</u>	<u>\$ 1,505.43</u>	<u>\$ 4,685.96</u>	<u>\$ 15,300.00</u>	<u>\$ 45,747.82</u>

Notes (1) Inflation  
(2) GTS Consulting

2.00%

		Legal Services	Answering Service	Paychex P.R. Service	BofA Analysis Service	CP Corrpro	Moss Adams CPA Services	Other	
2014	Recorded	\$ 3,151.00	\$ 2,940.00	\$ 2,597.04	\$ 3,381.99	\$ -	\$ 10,901.00	\$ 8,424.61	\$ 31,395.64
2013	Recorded	6,353.45	3,287.00	2,545.59	3,354.39		8,932.00	1,040.38	25,512.81
2012	Recorded	2,404.63	2,874.50	2,215.29	3,359.87		8,269.00	-	19,123.29

# West Coast Gas Company

Test Year 2017  
Insurance Expense Act 924  
2012 Through 2015

	2012	2013	2014	2015	Adjustments	2015 Adjusted	Pro Forma 2016 Escalate @ 0%	Test Year 2017 Escalate @ 0%	Average Test Year 2017
Property Insurance	\$ 1,082.00	\$ 1,398.00	\$ 1,434.00	\$ 1,470.00		\$ 1,470.00	\$ 1,470.00	\$ 1,470.00	\$ 1,470.00
Gen Liability	14,986.00	14,298.00	10,382.00	5,244.50	\$ (5,244.50)	-	-	\$ -	-
Auto	15,977.00	16,922.00	17,829.00	3,129.00	(3,129.00)	-	-	-	-
Gen Liability & Auto	30,963.00	31,220.00	28,211.00	29,321.00		29,321.00	29,321.00	29,321.00	29,321.00
Umbrella	25,600.00	26,934.00	30,600.00	28,787.00		28,787.00	28,787.00	28,787.00	28,787.00
Building Insurance	2,783.00	3,041.00	7,892.00	8,120.00	(2,000.00)	6,120.00	6,120.00	6,120.00	6,120.00
Refund						-	-	-	-
Encroachment Bond	250.00	625.00				-	-	-	-
Crime Policy	1,143.00	1,128.00	1,128.00	1,158.00		1,158.00	1,158.00	1,158.00	1,158.00
Bldg. 1323	405.00					-	-	-	-
<b>Sub Total</b>	<b>62,226.00</b>	<b>64,346.00</b>	<b>69,265.00</b>	<b>77,229.50</b>	<b>(10,373.50)</b>	<b>66,856.00</b>	<b>66,856.00</b>	<b>66,856.00</b>	<b>66,856.00</b>
Workmen's Comp	8,712.81	9,828.58	9,804.27	14,634.34	-	14,634.34	14,634.34	14,634.34	14,634.34
Total Account 924	<b>\$ 70,938.81</b>	<b>\$ 74,174.58</b>	<b>\$ 79,069.27</b>	<b>\$ 91,863.84</b>	<b>\$ (10,373.50)</b>	<b>\$ 81,490.34</b>	<b>\$ 81,490.34</b>	<b>\$ 81,490.34</b>	<b>\$ 81,490.34</b>

## Notes:

Prior to 2015 General Liability and Auto were separate policies.

In 2015 WCG changed to single combined auto/liability policy.

There were residual payments on the old policies in 2015 of \$5,244.50 and \$3,129.00

They were eliminated from 2016 Pro Forma and Test Year.

Building 1323 was found not used and useful and removed from Plant Held for Future Use in 2012.

The increase in Building Insurance and the Umbrella is for the new WCG Building at Castle.

The adjustment in Building Insurance is a reduction to reflect the allocation of building insurance to building 1323.

# West Coast Gas Company, Inc.

2017 Test Year

Pension and Benefits - FERC Account #926

		Recorded	Recorded	Recorded	Recorded	Recorded	Adjustments	Normalized	2016	2017
		2011	2012	2013	2014	2015	2015	2015	Pro Forma	Test Year
									Esc @	Esc @
									2.50%	2.50%
<b>A</b>	<b><u>Medical Insurance Payments</u></b>									
	<b><u>Employer Costs</u></b>									
	<b><u>Employee Title</u></b>									
	<b><u>Provider</u></b>									
	CEO + Dependent	\$ 5,658.90	\$ 6,302.85	\$ 6,720.96	\$ 6,640.67	\$ 6,237.62	-	\$ 6,237.62	\$ 6,393.56	\$ 6,553.40
1	CFO +	1,008.40	2,291.20	2,598.00	2,905.80	3,241.20	-	3,241.20	3,322.23	3,405.29
2	CFO' Dependent	-	-	-	-	-	-	-	-	-
3	O&M Manager	6,252.00	7,024.00	7,500.00	8,023.00	7,966.43	-	7,966.43	8,165.59	8,369.73
4	Office Manager	6,252.00	8,932.00	9,559.00	10,222.00	10,112.39	-	10,112.39	10,365.20	10,624.33
5	O&M Tech II Brandon	4,724.00	5,831.00	6,263.00	6,702.00	6,608.34	-	6,608.34	6,773.55	6,942.89
6	O&M Tech II Lucas	4,120.00	5,521.00	6,263.00	6,702.00	6,603.13	-	6,603.13	6,768.21	6,937.41
7	O&M Tech	-	-	-	-	-	-	-	-	-
	Total	\$ 28,015.30	\$ 35,902.05	\$ 38,903.96	\$ 41,195.47	\$ 40,769.11	\$ -	\$ 40,769.11	\$ 41,788.34	\$ 42,833.05
		Recorded	Recorded	Recorded	Recorded	Recorded	Adjustments	Normalized	2016	2017
		2011	2012	2013	2014	2015	2015	2015	Pro Forma	Test Year
									Esc @	Esc @
									2.50%	2.50%
<b>B</b>	<b><u>Vision Benefits</u></b>									
	<b><u>Employer Cost</u></b>	\$ 1,374.05	\$ 1,378.56	\$ 1,486.56	\$ 1,513.80	\$ 1,343.04	\$ -	1,343.04	\$ 1,376.62	\$ 1,411.03
	Employee Contribution	(516.17)	(408.00)	(516.00)	(523.68)	(333.36)	-	(333.36)	(341.69)	(350.24)
	Provider: Principal Financial Group	\$ 857.88	\$ 970.56	\$ 970.56	\$ 990.12	\$ 1,009.68	\$ -	\$ 1,009.68	\$ 1,034.92	\$ 1,060.80
<b>C</b>	<b><u>Dental Benefits</u></b>									
	<b><u>Employer Cost</u></b>	\$ 5,459.20	\$ 5,472.24	\$ 7,137.89	\$ 7,155.24	\$ 7,155.24	\$ -	7,155.24	\$ 7,334.12	\$ 7,517.47
	Employee Contribution	(1,497.88)	(750.72)	(2,286.79)	(2,292.36)	(2,292.36)	-	(2,292.36)	(2,349.67)	(2,408.41)
		\$ 3,961.32	\$ 4,721.52	\$ 4,851.10	\$ 4,862.88	\$ 4,862.88	\$ -	\$ 4,862.88	\$ 4,984.45	\$ 5,109.06
	Total Non-Vacation Benefits	\$ 32,834.50	\$ 41,594.13	\$ 44,725.62	\$ 47,048.47	\$ 46,641.67	\$ -	46,641.67	\$ 47,807.71	\$ 49,002.90
<b>D</b>	Vacation/Sick Leave	\$ 22,087.31	\$ 37,367.25	\$ 36,885.21	\$ 36,807.75	\$ 25,901.95	\$ -	25,901.95	\$ 26,549.50	\$ 27,213.24
<b>E</b>	Profit Sharing Plan	\$ -	\$ 15,800.00	\$ 16,544.50	\$ 17,315.00	\$ 6,228.50	\$ 11,086.50	17,315.00	\$ 17,747.88	\$ 18,191.57
	Total Account 926	\$ 54,921.81	\$ 94,761.38	\$ 98,155.33	103,541.90	\$ 78,772.12	\$ 11,086.50	\$ 89,858.62	\$ 92,105.09	\$ 94,407.71



## West Coast Gas Company, Inc.

2017 Test Year

Pension and Benefits - FERC Account #926

Summary of Employee Benefits

FERC Account #926

		2015	2016	2016	2017	2017
		<u>Normalized</u>	<u>Adjustments</u>	<u>Pro Forma</u>	<u>Adjustments</u>	<u>Test Year</u>
A	<u>Medical Insurance Payments</u>	\$ 40,769.11	\$ 1,019.23	\$ 41,788.34	\$ 1,044.71	\$ 42,833.05
B	<u>Vision Benefits</u>	1,009.68	25.24	1,034.92	25.87	1,060.80
C	<u>Dental Benefits</u>	4,862.88	121.57	4,984.45	124.61	5,109.06
D	<u>Vacation/Sick Leave</u>	25,901.95	647.55	26,549.50	663.74	27,213.24
E	<u>Profit Sharing Plan</u>	17,315.00	432.88	17,747.88	443.70	18,191.57
<b><u>Total Estimated Account 926</u></b>		<b><u>\$ 89,858.62</u></b>	<b><u>\$ 2,246.47</u></b>	<b><u>\$ 92,105.09</u></b>	<b><u>\$ 2,302.63</u></b>	<b><u>\$ 94,407.71</u></b>

# West Coast Gas Company Inc.

Test-Year 2017

Non - Labor Operating Expense  
Account 930 Misc. General Expense  
2015 Recorded and Adjusted

		<u>Recorded</u>	2015 <u>Adjustment (1)</u>		2015 <u>Adjusted</u>
2015	\$	6,391.57	\$ (899.52)	\$	5,492.05
2014		5,645.11			
2013		4,534.44			
2012		4,006.45			

Misc. Gen Expenses consist wholly of credit discounts for payments received via credit card.

(1) Error in Posting

# West Coast Gas Company Inc.

Test-Year 2017  
Non - Labor Operating Expense  
Account 935 Maintenance of General Plant  
2015 Recorded and Adjusted

	Mather										Castle					
	Janitorial Service	Pest Control	Cal-Am Water	Sacto Cnty Sewer	RTV Fire Alarm	Building Alarm	Landscape	Garbage	Afterhours Security	Misc. Maintenance	CAM	Water	Electrical	Building Alarm	Misc. Maintenance	Total
2015 Recorded	\$ 1,800.00	\$ 570.00	\$ 3,284.29	\$ 1,051.56	\$ 1,262.40	\$ 1,287.54	\$ 2,880.00	\$ 2,408.95	\$ 600.00	\$ 1,525.50	\$ 708.20	\$ 373.45	\$ 442.19	\$ 418.54	\$ -	\$ 18,612.62
2015 Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015 Normalized	1,800.00	570.00	3,284.29	1,051.56	1,262.40	1,287.54	2,880.00	2,408.95	600.00	1,525.50	708.20	373.45	442.19	418.54	-	18,612.62
2016 Adjustments (1)	36.00	11.40	65.69	21.03	25.25	25.75	57.60	48.18	12.00	30.51	14.16	7.47	8.84	8.37	-	372.25
2016 Pro Forma	1,836.00	581.40	3,349.98	1,072.59	1,287.65	1,313.29	2,937.60	2,457.13	612.00	1,556.01	722.36	380.92	451.03	426.91	-	18,984.87
2017 Adjustment (1)	36.72	11.63	67.00	21.45	25.75	26.27	58.75	49.14	12.24	31.12	14.45	7.62	9.02	8.54	-	379.70
2017 Test Year	\$ 1,872.72	\$ 593.03	\$ 3,416.98	\$ 1,094.04	\$ 1,313.40	\$ 1,339.56	\$ 2,996.35	\$ 2,506.27	\$ 624.24	\$ 1,587.13	\$ 736.81	\$ 388.54	\$ 460.05	\$ 435.45	\$ -	19,364.57

Notes (1) Inflation

2.00%

	Mather										Castle					
	Janitorial Service	Pest Control	Cal-Am Water	Sacto Cnty Sewer	RTV Fire Alarm	Building Alarm	Landscape	Garbage	Afterhours Security	Misc. Maintenance	CAM	Water	Electrical	Building Alarm	Misc. Maintenance	Total
2014 Recorded	\$ 1,800.00	\$ 570.00	\$ 3,718.97	\$ 1,014.73	\$ 934.00	\$ 600.00	\$ 2,310.00	\$ 2,340.26	\$ 600.00	\$ 2,046.89	\$ 676.48	\$ 409.04	\$ 167.58	\$ -	\$ 1,401.43	\$ 18,589.38
2013 Recorded	1,800.00	475.00	4,428.68	984.26	2,573.32	1,254.50	3,685.93	1,713.17	600.00	1,554.20	224.00	365.46	161.03	-	150.00	19,969.55
2012 Recorded	1,800.00	570.00	3,024.52	959.65	934.00	730.00	3,382.03	1,846.49	600.00	2,061.51	-	413.37	460.44	-	1,405.00	18,187.01

# West Coast Gas Company, Inc.

Test-Year 2017  
Plant in Service

FERC Acct. No.		Yr. End Balance <u>2016 Pro Forma</u>	Plant Additions <u>2017 Test Year</u>	Yr. End Balance <u>2017 Test Year</u>	Test Year Average <u>Plant in Service</u>
301-303	<u>Intangible Plant</u>	\$ 445,779.00		\$ 445,779.00	\$ 445,779.00
374-387	<u>Distribution Plant</u>				
376	Mains	\$ 1,027,103.28	\$ -	\$ 1,027,103.28	\$ 1,027,103.28
377	Compressor Station Equipment				
378	Measuring and Regulating Equipment	16,854.67	1,654.00	18,508.67	\$ 17,681.67
379	Measuring Equipment Station Gate	81,953.78	-	81,953.78	81,953.78
380	Services	389,879.50	-	389,879.50	389,879.50
381	Meters	501,279.15	5,675.00	506,954.15	504,116.65
382	Meter Installations	14,078.50	-	14,078.50	14,078.50
383	House Regulators	6,421.85	-	6,421.85	6,421.85
385	Commercial Measuring & Regulating Statio	113,428.41	-	113,428.41	113,428.41
386	Other Equip on Customer Premises			-	-
387	Cathodic Protection Installations	189,402.36	-	189,402.36	189,402.36
	Total Distribution Plant	\$ 2,340,401.50	\$ 7,329.00	\$ 2,347,730.50	\$ 2,344,066.00
374-387	<u>General Plant</u>				
389	Land and Land Rights	\$ 37,226.35	-	37,226.35	\$ 37,226.35
390	Structures and Improvements	81,316.61	-	81,316.61	81,316.61
391	Office Furniture and Equip.	41,181.65	-	41,181.65	41,181.65
392	Transportation Equip.	237,584.11	-	237,584.11	237,584.11
393	Excavator	53,290.00	-	53,290.00	53,290.00
394	Tools, Shop, and Garage Equip.	44,615.53	830.00	45,445.53	45,030.53
395	Laboratory Equip.			-	-
396	Power Operated Equip.	29,599.72	825.00	30,424.72	30,012.22
397	Communications Equip.	7,206.18	-	7,206.18	7,206.18
398	Misc. Equip.	27,900.10	1,910.00	29,810.10	28,855.10
	Total General Plant	\$ 559,920.25	\$ 3,565.00	\$ 563,485.25	\$ 561,702.75
	Total	<u>\$ 3,346,100.75</u>	<u>\$ 10,894.00</u>	<u>\$ 3,356,994.75</u>	<u>\$ 3,351,547.75</u>

# West Coast Gas Company, Inc.

Test-Year 2017

## Accumulated Reserve for Depreciation

FERC Acct. No.		Yr. End Balance <u>2016 Pro Forma</u>	Depreciation Expense <u>2017 Test Year</u>	Yr. End Balance <u>2017 Test Year</u>	Test Year Average <u>Depreciation Reserve</u>
301-303	<u>Intangible Plant</u>	\$ -	\$ -	\$ -	\$ -
374-387	<u>Distribution Plant</u>				
376	Mains	\$ 728,161.30	\$ 43,291.44	\$ 771,452.74	\$ 771,452.74
377	Compressor Station Equipment	-	-	-	-
378	Measuring and Regulating Equipment	8,675.26	1,036.74	9,712.00	9,712.00
379	Measuring Equipment Station Gate	39,090.54	2,788.32	41,878.86	41,878.86
380	Services	195,708.05	14,054.84	209,762.89	209,762.89
381	Meters	357,007.82	25,721.99	382,729.81	382,729.81
382	Meter Installations	8,652.82	702.69	9,355.51	9,355.51
383	House Regulators	3,523.53	321.12	3,844.65	3,844.65
385	Commercial Measuring and Regulating Stat	47,307.22	3,727.44	51,034.66	51,034.66
386	Other Equip on Customer Premises	-	-	-	-
387	Cathodic Protection Installations	37,840.93	6,864.24	44,705.17	44,705.17
	Total Distribution Plant	\$ 1,425,967.47	\$ 98,508.81	\$ 1,524,476.28	\$ 1,524,476.28
374-387	<u>General Plant</u>				
389	Land and Land Rights	\$ -	\$ -	\$ -	\$ -
390	Structures and Improvements	8,805.45	3,116.64	11,922.09	11,922.09
391	Office Furniture and Equip.	31,524.78	2,929.92	34,454.70	34,454.70
392	Transportation Equip.	189,566.97	3,634.39	193,201.36	193,201.36
393	Excavator	3,552.67	3,552.67	7,105.33	7,105.33
394	Tools, Shop, and Garage Equip.	37,534.44	1,352.56	38,887.00	38,887.00
395	Laboratory Equip.	-	-	-	-
396	Power Operated Equip.	28,022.64	498.03	28,520.67	28,520.67
397	Communications Equip.	5,009.56	1,171.16	6,180.72	6,180.72
398	Misc. Equip.	25,515.26	5,876.55	31,391.81	31,391.81
	Total General Plant	\$ 329,531.77	\$ 22,131.91	\$ 351,663.68	\$ 351,663.68
	Total	\$ 1,755,499.24	\$ 120,640.73	\$ 1,876,139.97	\$ 1,876,139.97

# West Coast Gas Company, Inc.

## Capital Budget 2016 -2017

		<u>2016</u>	<u>Notes</u>	<u>2017</u>
1	Pipe Locator -398	\$ 4,168.86	1	
2	Truck - GMC 2500 4WD to Haul Leak Repair Equipment - 392 Replaces GMC 1999 - (Pricing Kelly Blue Book or True Care)	42,375.00	2	
3	John Deere 35G Compact Excavator (Inc. Taxes) - 396	53,290.00	3	
4	Trailer - 7'X14' to Haul Excavator - Trench Plates - 394 Required to Haul Excavator and Trench Plates	4,868.86	4	
5	2 Each 10'X5' Trench Plates - 394 @ \$ 2,000.00	4,000.00		
	1 Each 4'x8' Trench Plate @ -394 \$ 1,280.00	1,280.00		
7	Replace Rectifier at Mather Industrial -Skymaster 387	16,519.59	Tab 9b	
8	Replace 1 Ground Bed - Industrial Area of Mather- Skymaster -387	44,570.00	Tab 9b	
9	Meters - 381 - 4 Year Average Purchases -381	5,675.00	Tab 9b	\$ 5,675.00
10	Measuring and Regulation Equipment - 378 - 4 Year Average Purcha	1,654.00	Tab 9b	1,654.00
11	Tools Shop and Garage Equipment - 394 - 4 Year Average Purchases	830.00	Tab 9b	830.00
12	Communications Equipment -397 - 4 Year Average Purchases	825.00	Tab 9b	825.00
13	Miscellaneous Equipment -398 - 4 Year Average Purchases	1,910.00	Tab 9b	1,910.00
	Total Estimated Capital Expenditures	<u>\$ 181,966.31</u>		<u>\$ 10,894.00</u>
	Total Estimated Capital Expenditures Ex: Excavator, Trailer, Plates	\$ 118,527.45		

### 1 Utiliguard Standard Locator - Replace locator sent to Castle.

Utiliguard Locator	\$ 3,878.00
Sales Tax	290.86
Total	<u>4,168.86</u>

2 GMC 2500 HD	38,500.00
Registration	102.00
License	250.00
Sales Tax 10.07%	3,080.00
Local Use Tax	193.00
WCG Decals	250.00
Total	<u>42,375.00</u>

3 John Deer Mini Exc.	48,500.00
Registration	102.00
License	315.00
Sales Tax 10.07%	3,880.00
Local Use Tax	243.00
WCG Decals	250.00
Total	<u>53,290.00</u>

4 Trailer D9 7'x16'	8,168.00
Less Trade In	(3,800.00)
Net Cost	4,368.00
Sales Tax	439.86
PTI	20.00
Local Use Tax	41.00
Total	<u>4,868.86</u>

**West Coast Gas Company, Inc.**  
Ratepayer Cost/Benefit Analysis  
Purchase Excavator, Trailer and Trench Plates for Underground Leak Repairs  
2017 Through 2032

		0	1	2	3	4	5	6	7	8	9	10	11	12	13	14
		2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Avoided Cost Esc. @	2.50%	\$ 13,928.37	\$ 14,276.58	\$ 14,633.49	\$ 14,999.33	\$ 15,374.31	\$ 15,758.67	\$ 16,152.63	\$ 16,556.45	\$ 16,970.36	\$ 17,394.62	\$ 17,829.49	\$ 18,275.22	\$ 18,732.10	\$ 19,200.41	\$ 19,680.42
<b>Cost of Owning:</b>																
Gross Plant	\$ 63,438.86	\$ 63,438.86	\$ 63,438.86	\$ 63,438.86	\$ 63,438.86	\$ 63,438.86	\$ 63,438.86	\$ 63,438.86	\$ 63,438.86	\$ 63,438.86	\$ 63,438.86	\$ 63,438.86	\$ 63,438.86	\$ 63,438.86	\$ 63,438.86	\$ 63,438.86
Depreciation		<u>4,222.40</u>	<u>4,222.40</u>	<u>4,222.40</u>	<u>4,222.40</u>	<u>4,222.40</u>	<u>4,222.40</u>	<u>4,222.40</u>	<u>4,222.40</u>	<u>4,222.40</u>	<u>4,222.40</u>	<u>4,222.40</u>	<u>4,222.40</u>	<u>4,222.40</u>	<u>4,222.40</u>	<u>4,222.40</u>
Accumulated Depreciation		<u>4,222.40</u>	<u>8,444.81</u>	<u>12,667.21</u>	<u>16,889.62</u>	<u>21,112.02</u>	<u>25,334.43</u>	<u>29,556.83</u>	<u>33,779.24</u>	<u>38,001.64</u>	<u>42,224.05</u>	<u>46,446.45</u>	<u>50,668.86</u>	<u>54,891.26</u>	<u>59,113.67</u>	<u>63,336.07</u>
Net Plant in Service		59,216.45	54,994.05	50,771.64	46,549.24	42,326.83	38,104.43	33,882.02	29,659.62	25,437.21	21,214.81	16,992.40	12,770.00	8,547.60	4,325.19	102.79
Return and Income Tax	15.98%	9,460.57	8,785.99	8,111.41	7,436.83	6,762.24	6,087.66	5,413.08	4,738.50	4,063.92	3,389.33	2,714.75	2,040.17	1,365.59	691.00	16.42
Property Tax @ 1% NP	1.25%	740.21	687.43	634.65	581.87	529.09	476.31	423.53	370.75	317.97	265.19	212.41	159.63	106.84	54.06	1.28
Insurance Cost Esc. @	2.5%	634.39	650.25	666.50	683.17	700.25	717.75	735.70	754.09	772.94	792.26	812.07	832.37	853.18	874.51	896.37
Maintenance ESC. @	2.5%	951.58	975.37	999.76	1,024.75	1,050.37	1,076.63	1,103.54	1,131.13	1,159.41	1,188.40	1,218.11	1,248.56	1,279.77	1,311.77	1,344.56
Cost of Ownership		16,009.16	15,321.44	14,634.72	13,949.02	13,264.35	12,580.75	11,898.25	11,216.87	10,536.64	9,857.58	9,179.74	8,503.13	7,827.79	7,153.75	6,481.05
Net Ratepayer (Cost)/Benefit		\$ (2,080.79)	\$ (1,044.87)	\$ (1.23)	\$ 1,050.31	\$ 2,109.96	\$ 3,177.91	\$ 4,254.38	\$ 5,339.58	\$ 6,433.72	\$ 7,537.04	\$ 8,649.75	\$ 9,772.09	\$ 10,904.31	\$ 12,046.65	\$ 13,199.37
PV of Net (Cost)/Benefit @	6.00%	(2,080.79)	(985.72)	(1.10)	881.86	1,671.29	2,374.72	2,999.17	3,551.13	4,036.60	4,461.16	4,829.97	5,147.82	5,419.11	5,647.94	5,838.09
Net Ratepayer Benefit @	6.00%	<b>\$ 43,791.25</b>														

A \$63,500 investment by WCG returns a net ratepayer benefit of **\$ 43,791.25**

## West Coast Gas Company, Inc.

Cost and Avoided Cost Assumptions

### 1 Capital Expenditures Related to Underground Leak Repairs

John Deere 35G Compact Excavator (Inc. Taxes)	\$53,290.00
Trailer - 7'X14' to Haul Excavator - Trench Plates	4,868.86
Required to Haul Excavator and Trench Plates	-
2 Each 10'X5' Trench Plates @ \$ 2,000.00	4,000.00
1 Each 4'x8' Trench Plate @ 1,280.00	1,280.00
	-
Total Estimated Capital Expenditures for Leak Repair:	<u>\$63,438.86</u>

2 Avoidable Costs:	<u>Per Year</u>
Excavator Rental for 3 underground leaks	\$ 4,730.00
Trench Plate Rental Charges 3 UG Leaks	3,423.19
Total Avoidable Costs	8,153.19
Avg Avoidable Cost per UG Leak	<u>2,717.73</u>
Avoidable Costs for 5 UG Leaks	<u>\$13,588.65</u>

3 Cost of Ownership:			<u>Method</u>	<u>Per Year</u>
<u>Depreciation:</u>	<u>Years</u>			
Trailer	12		S/L	\$ 405.74
Trench Plates	20		S/L	264.00
Excavator	15		S/L	<u>3,552.67</u>
Total Depreciation				4,222.40
Incremental Maintenance @		1.50%		951.58
Property Tax @ 1.25%				792.99
Incremental Insurance @		1.00%		634.39
Return and Income Tax on Rate Base @		15.98%		<u>10,135.16</u>
Total Cost of Ownership				<u>\$16,736.52</u>

<u>Capital Ratio</u>	<u>Cost</u>	<u>Wtd. Cost</u>	<u>Gross Multiplier</u>	<u>Revenue Requirement</u>
70%	12.00%	8.40%	168.77%	14.18%
30%	6.00%	<u>1.80%</u>	100.00%	1.80%
Total		10.20%		15.98%



# West Coast Gas Company, Inc.

## Capital Expenditures 2012 Through 2015

file:WCG/2017 GRC Data/2017 COS/Capital Additions 2012 -2015

	2012	2013	2014	2015	TOTAL	4 Year Average
<b>376 - Mains</b>					<b>376 - Mains</b>	
	0.00	0.00	0.00	0.00	0.00	\$ -
<b>378 - Measure &amp; Reg Equipment</b>					<b>378 - Measure &amp; Reg Equipment</b>	
	0.00	2,735.05 CANG Meter & Reg 311.57 Housing Reg Station	1,293.73 7052, 1705, 1708 Regulator 626.78 Sac Windustrial 499.16 Cingular Regulator	521.03 Reg Station 629.37 Wrenches & Gauges		
	0.00	3,046.62	2,419.67	1,150.40	6,616.69	\$ 1,654.17
<b>379 - Castle Prison Measure Equipment</b>					<b>379 - Castle Prison Measure Equip</b>	
	0.00	0.00	0.00	509.79 Flanges 68.52 Die & Plate Assy		
	0.00	0.00	0.00	578.31	578.31	\$ 144.58
<b>380 - Services</b>					<b>380 - Services</b>	
	0.00	442.55 Pipe & Fittings for Jackson Reloc	168.33 Cingular Meter Set	108.93 Elementary School	719.81	\$ 179.95
<b>381 - Meters</b>					<b>381 - Meters</b>	
	1,556.31 OES Meter 2,155.59 OES Meter & Stock	4,188.75 4 Commercial Meters 147.14 CANG Sac Windustrial	1,291.25 North Texas Meter 28.83 Sac Windustrial 1,112.03 Meters & Bullard Concrete 6,142.50 North Texas Meter	2,244.21 Meter Elementary School 460.53 Reg Elementary School 839.78 4373 Grafton Circle 2,535.39 Test & Calibrate 5 Meters		
	3,711.90	4,335.89	8,574.61	6,079.91	22,702.31	\$ 5,675.58
<b>382 - Meter Installation</b>					<b>382 - Meter Installation</b>	
	92.09 OES Flanges	236.56 CANG Meter Set 822.82 10971 Biddeford Pool Upgrade	0.00	37.28 SCOE Meter Installation		
	92.09	1,059.38	0.00	37.28	1,188.75	\$ 297.19
<b>383 - House Regulators</b>					<b>383 - House Regulators</b>	
	267.49 Reg Bldg 325	0.00	0.00	0.00	267.49	\$ 66.87
<b>385 - Reg Stat Equipment</b>					<b>385 - Reg Stat Equipment</b>	
	0.00	29.08 Bullards 109.81 Fence Repair	0.00	2,186.42 Replacement for Actaris Reg 206.85 Monitor Conversion Kit 2,827.88 Meters 816.46 Sac Windustrial 294.13 Visa		
	0.00	138.89	0.00	6,331.74	6,470.63	\$ 1,617.66
<b>387 - Cathodic Protection</b>					<b>387 - Cathodic Protection</b>	
	2,447.00 Housing Rectifier	1,680.00 Corpro 30.04 Sac Windustrial	791.64 Bullards 579.58 Skymaster Rectifier Repair * 7,300.00 Norden Rectifier * 9,219.59 Labor Norden Rectifier * 50.22 Backfill for 7000s 2,655.10 Femoyer CP Repair 44,570.00 Farwest 336.09 Half Cells 857.67 Visa	2,078.89 Bleckely Rectifier		
	2,447.00	1,710.04	66,359.89	2,078.89	72,595.82	\$ 18,148.96

# West Coast Gas Company, Inc.

Capital Expenditures  
2012 Through 2015

	2012	2013	2014	2015	TOTAL	4 Year Average
<b>389 - Castle Land</b>					<b>389 - Castle Land</b>	
	0.00	37,226.35 Bldg 1323	0.00	0.00	37,226.35	N/A
<b>390 - Castle Building</b>					<b>390 - Castle Building</b>	
	0.00	69,134.65 Bldg 1323	5,308.00 Roll Up Doors 1,021.46 Electrical 3,210.00 Drawings 2,502.50 Larry Rader 140.00 Golden Valley	0.00		
	0.00	69,134.65	12,181.96	0.00	81,316.61	N/A
<b>391 - Office Furniture &amp; Equipment</b>					<b>391 - Office Furniture &amp; Equipment</b>	
	0.00	2,558.77 2 Desk Top Computers	11,428.15 Copier 215.99 Chair 1,158.43 Computer Expense 747.39 Computer Set Up	111.25 Tablet		
	0.00	2,558.77	13,541.96	111.25	16,211.98	\$ 4,053.00
<b>392 - Transportation</b>					<b>392 - Transportation</b>	
	27,474.80 2013 Chevy Truck	0.00	0.00	4,400.35 Dump Trailer 78.70 Dump Trailer Battery Tender 369.32 Dump Trailer Spare		
	27,474.80	0.00	0.00	4,848.37	32,323.17	\$ 8,080.79
<b>394 - Tools, Shop, Garage Equipment</b>					<b>394 - Tools, Shop, Garage Equipment</b>	
	972.46 small Hand Tools 663.44 Propane Heaters 133.44 Sawzall 208.19 Pipe Wrenches & PSI Gauges	654.05 Shop Tools 50.02 Tripod Work Light	64.69 Small Tools	379.75 Chain Vise 73.78 Wrenches 126.98 Grease Guns		
	1,977.53	704.07	64.69	580.51	3,326.80	\$ 831.70
<b>396 - Power Operated Equipment</b>					<b>396 - Power Operated Equipment</b>	
	1,733.33 Jack Hammer	1,381.32 Generator	1,660.15 Cut Off Saw & Line Trimmer	0.00		
	1,733.33	1,381.32	1,660.15	0.00	4,774.80	\$ 1,193.70
<b>397 - Communication Equipment</b>					<b>397 - Communication Equipment</b>	
	54.05 Cellular Exchange	490.37 Phone Expense 200.00 Conference Room Jack	145.12 Cell Phone 2,163.21 Cell Phones	112.00 ATT 145.96 Router/Modem Castle		
	54.05	690.37	2,308.33	257.96	3,310.71	\$ 827.68
<b>398 - Misc. Equipment</b>					<b>398 - Misc. Equipment</b>	
	728.36 Hand Held Gas Detectors 182.96 PSI Test Equipment	348.31 Hand Held Batteries 20.02 Pressure Gauge 295.45 Fluke Meters 578.00 PSI Recorder 1,073.75 Website 290.75 Measuring Tools 926.99 Gas Detectors -89.50 Web Amortization	238.12 Grainger 580.50 Plunge Bar	1,450.00 GTI 193.66 Low Pressure Test Kit 358.05 Summer Cooling Equipment 141.08 Pyrometer 322.81 Digital Pit Gauge		
	911.32	3,443.77	818.62	2,465.60	7,639.31	\$ 1,909.83
	38,669.51	125,872.67	108,098.21	24,629.15	297,269.54	\$ 44,681.65

\* The rectifier at Skymaster will be replaced. The ground bed has one depleted anode and the safe assumption is that it will fail. In order to avoid the loss of CP, the ground bed will be replaced with a modern deep well ground bed. The budgeted cost will be similar to

\* This is the cost of replacing a rectifier at Mather Industrial Area and will be used as basis for replacing the failing rectifier at Skymaster.

# West Coast Gas Company, Inc.

## Test-Year 2017 Gross Plant in Service and Plant Additions Recorded Years 2012-2015 2016 Pro Forma and 2017 Test Year

FERC Acct. No.	Yr End Balance 2012	Plant Additions 2013	Yr End Balance 2013	Plant Additions 2014	Yr End Balance 2014	Plant Additions 2015	Yr End Balance 2015	Plant Additions 2016 Pro Forma	Yr End Balance 2016 Pro Forma	Plant Additions 2017 Test Year	Yr End Balance 2017 Test Year
301-303 <u>Intangible Plant</u>	\$ 445,779.00	\$ -	\$ 445,779.00	\$ -	\$ 445,779.00	\$ -	\$ 445,779.00	\$ -	\$ 445,779.00	\$ -	\$ 445,779.00
374-387 <u>Distribution Plant</u>											
376 Mains	\$ 1,027,103.28	\$ -	\$ 1,027,103.28	\$ -	\$ 1,027,103.28	\$ -	\$ 1,027,103.28	\$ -	\$ 1,027,103.28		\$ 1,027,103.28
378 Measuring and Regulating Equipment	8,583.98	3,046.62	11,630.60	2,419.67	14,050.27	1,150.40	15,200.67	1,654.00	16,854.67	\$ 1,654.00	18,508.67
379 Measuring Equipment Station Gate	81,375.47	-	81,375.47	-	81,375.47	578.31	81,953.78	-	81,953.78		81,953.78
380 Services	389,159.69	442.55	389,602.24	168.33	389,770.57	108.93	389,879.50	-	389,879.50		389,879.50
381 Meters	476,613.74	4,335.89	480,949.63	8,574.61	489,524.24	6,079.91	495,604.15	5,675.00	501,279.15	5,675.00	506,954.15
382 Meter Installations	12,981.84	1,059.38	14,041.22	-	14,041.22	37.28	14,078.50	-	14,078.50		14,078.50
383 House Regulators	6,421.85	-	6,421.85	-	6,421.85	-	6,421.85	-	6,421.85		6,421.85
385 Commercial Measuring and Regulating Station	106,957.78	138.89	107,096.67	-	107,096.67	6,331.74	113,428.41	-	113,428.41		113,428.41
387 Cathodic Protection Installations	58,163.95	1,710.04	59,873.99	66,359.89	126,233.88	2,078.89	128,312.77	61,089.59	189,402.36	-	189,402.36
Total Distribution Plant	\$ 2,167,361.58	\$ 10,733.37	\$ 2,178,094.95	\$ 77,522.50	\$ 2,255,617.45	\$ 16,365.46	\$ 2,271,982.91	\$ 68,418.59	\$ 2,340,401.50	\$ 7,329.00	\$ 2,347,730.50
374-387 <u>General Plant</u>											
389 Land and Land Rights	\$ -	\$ 37,226.35	\$ 37,226.35	\$ -	\$ 37,226.35	\$ -	\$ 37,226.35	\$ -	\$ 37,226.35		\$ 37,226.35
390 Structures and Improvements	-	69,134.65	69,134.65	12,181.96	81,316.61	-	81,316.61	-	81,316.61		81,316.61
391 Office Furniture and Equip. <sup>1</sup>	24,969.67	2,558.77	27,528.44	13,541.96	41,070.40	111.25	41,181.65	-	41,181.65		41,181.65
392 Transportation Equip.	185,491.88	-	185,491.88	-	185,491.88	4,848.37	190,340.25	47,243.86	237,584.11		237,584.11
393 Excavator	-	-	-	-	-	-	-	53,290.00	53,290.00		53,290.00
394 Tools, Shop, and Garage Equip.	37,986.26	704.07	38,690.33	64.69	38,755.02	580.51	39,335.53	5,280.00	44,615.53	\$ 830.00	45,445.53
396 Power Operated Equip.	25,728.25	1,381.32	27,109.57	1,660.15	28,769.72	-	28,769.72	830.00	29,599.72	825.00	30,424.72
397 Communications Equip.	3,124.52	690.37	3,814.89	2,308.33	6,123.22	257.96	6,381.18	825.00	7,206.18		7,206.18
398 Misc. Equip.	15,093.25	3,443.77	18,537.02	818.62	19,355.64	2,465.60	21,821.24	6,078.86	27,900.10	1,910.00	29,810.10
Total General Plant	\$ 292,393.83	\$ 115,139.30	\$ 407,533.13	\$ 30,575.71	\$ 438,108.84	\$ 8,263.69	\$ 446,372.53	\$ 113,547.72	\$ 559,920.25	\$ 3,565.00	\$ 563,485.25
Total Gas Plant in Service	<u>\$ 2,905,534.41</u>	<u>\$ 125,872.67</u>	<u>\$ 3,031,407.08</u>	<u>\$ 108,098.21</u>	<u>\$ 3,139,505.29</u>	<u>\$ 24,629.15</u>	<u>\$ 3,164,134.44</u>	<u>\$ 181,966.31</u>	<u>\$ 3,346,100.75</u>	<u>\$ 10,894.00</u>	<u>\$ 3,356,994.75</u>

# West Coast Gas Company, Inc.

Test-Year 2017

## Depreciation Expense and Balance of Accumulated Reserve for Depreciation

FERC Acct. No.	Yr. End Balance 2014	Depreciation Expense 2015	Yr. End Balance 2015	Adjustments to Annualize 2015 Expense	Annualized Depr Expense 2015
374-387 <u>Distribution Plant</u>					
376 Mains	\$ 641,578.42	\$ 43,291.44	\$ 684,869.86	\$ -	\$ 43,291.44
377 Compressor Station Equipment	-	-	-	-	-
378 Measuring and Regulating Equipment	6,949.98	771.24	7,721.22	17.40	788.64
379 Measuring Equipment Station Gate	33,522.17	2,780.05	36,302.22	8.27	2,788.32
380 Services	167,600.94	14,052.27	181,653.21	2.57	14,054.84
381 Meters	306,243.95	25,183.76	331,427.71	112.60	25,296.36
382 Meter Installations	7,247.70	702.43	7,950.13	0.26	702.69
383 House Regulators	2,881.29	321.12	3,202.41	-	321.12
385 Commercial Measuring and Regulating Station	39,907.00	3,672.78	43,579.78	54.66	3,727.44
386 Other Equip on Customer Premises	-	-	-	-	-
387 Cathodic Protection Installations	26,362.71	4,613.98	30,976.69	28.82	4,642.80
Total Distribution Plant	\$ 1,232,294.16	\$ 95,389.07	\$ 1,327,683.23	\$ 224.58	\$ 95,613.65
374-387 <u>General Plant</u>					
390 Structures and Improvements	\$ 2,572.17	\$ 3,116.64	5,688.81		\$ 3,116.64
391 Office Furniture and Equipment <sup>1</sup>	25,668.86	2,926.00	28,594.86	\$ 3.92	2,929.92
392 Transportation Equip.	185,491.88	440.70	185,932.58	44.10	484.80
393 Excavator	-	-	-	-	-
394 Tools, Shop, and Garage Equip.	35,610.72	623.04	36,233.76	17.64	640.68
395 Laboratory Equip.	-	-	-	-	-
396 Power Operated Equip.	27,192.58	332.03	27,524.61	-	332.03
397 Communications Equip.	3,258.84	770.56	4,029.40	44.60	815.16
398 Misc. Equip.	15,846.07	4,149.14	19,995.21	155.14	4,304.28
Total General Plant	\$ 295,641.12	\$ 12,358.11	\$ 307,999.23	\$ 265.40	\$ 12,623.51
Total Gas Plant in Service	\$ 1,527,935.28	\$ 107,747.18	\$ 1,635,682.46	\$ 489.98	\$ 108,237.16

# West Coast Gas Company, Inc.

Test-Year 2017

## Depreciation Expense and Balance of Accumulated Reserve for Depreciation

FERC Acct. No.		2016 Pro Forma Changes in Depr Expense	2016 Pro Forma Depr Expense	Yr. End Balance 2016	2017 Test Year Changes in Depr Expense	Depreciation Expense 2017 <sup>1</sup>	Yr. End Balance 2017
374-387	<u>Distribution Plant</u>						
376	Mains	30 \$ -	\$ 43,291.44	\$ 728,161.30	\$ -	\$ 43,291.44	\$ 771,452.74
377	Compressor Station Equipment						
378	Measuring and Regulating Equipment	10 165.40	954.04	8,675.26	82.70	1,036.74	9,712.00
379	Measuring Equipment Station Gate	30 -	2,788.32	39,090.54	-	2,788.32	41,878.86
380	Services	30 -	14,054.84	195,708.05	-	14,054.84	209,762.89
381	Meters	20 283.75	25,580.11	357,007.82	141.88	25,721.99	382,729.81
382	Meter Installations	20 -	702.69	8,652.82	-	702.69	9,355.51
383	House Regulators	20 -	321.12	3,523.53	-	321.12	3,844.65
385	Commercial Measuring and Regulating Station	30 -	3,727.44	47,307.22	-	3,727.44	51,034.66
386	Other Equip on Customer Premises	30 -	-	-	-	-	-
387	Cathodic Protection Installations	28 2,221.44	6,864.24	37,840.93	-	6,864.24	44,705.17
	Total Distribution Plant	\$ 2,670.59	\$ 98,284.24	\$ 1,425,967.47	\$ 224.58	\$ 98,508.81	\$ 1,524,476.28
374-387	<u>General Plant</u>						
390	Structures and Improvements	30 \$ -	\$ 3,116.64	\$ 8,805.45	\$ -	\$ 3,116.64	\$ 11,922.09
391	Office Furniture and Equip.	7 -	2,929.92	31,524.78	-	2,929.92	34,454.70
392	Transportation Equip.	10 3,149.59	3,634.39	189,566.97	-	3,634.39	193,201.36
393	Excavator	15 3,552.67	3,552.67	3,552.67	-	3,552.67	7,105.33
394	Tools, Shop, and Garage Equip.	8 660.00	1,300.68	37,534.44	51.88	1,352.56	38,887.00
395	Laboratory Equip.		-	-	-	-	-
396	Power Operated Equip.	5 166.00	498.03	28,022.64	-	498.03	28,520.67
397	Communications Equip.	5 165.00	980.16	5,009.56	191.00	1,171.16	6,180.72
398	Misc. Equip.	5 1,215.77	5,520.05	25,515.26	356.50	5,876.55	31,391.81
	Total General Plant	\$ 8,909.03	\$ 21,532.54	\$ 329,531.77	\$ 599.38	\$ 22,131.91	\$ 351,663.68
	Total Gas Plant in Service	\$ 11,579.62	\$ 119,816.78	\$ 1,755,499.24	\$ 823.95	\$ 120,640.73	\$ 1,876,139.97

1. Assumes mid -year addition.

# West Coast Gas Company, Inc.

## Amortization Expense

2017 Test Year

	2015 Recorded	Adjustments to Normalize 2015	2015 Normalized	2016 Pro Forma	2017 Test Year
Account 405	\$ 4,994.16	\$ -	\$ 4,994.16	\$ 4,994.16	\$ 4,994.16

1 Amortization of 2013 Test Year Legal Fees = \$ 4,261.08  
\$12,783.35 Cost Amortized over 36 months starting 1/1/2014

2 Amortization of Moss/Adams LLP  
Accounting System Review and Set Up  
\$4,019.00 amortized over 84 months starting  
1/1/2014. = 574.20

3 Amortization of Rediger, McHugh &  
Owensby Employee Handbook  
\$1,112.13 amortized over 84 months starting  
1/1/2015. = 158.88

Total \$ 4,994.16

# West Coast Gas Company, Inc.

Test-Year 2017

Adjustement to Recorded Data

Test-Year 2017 2017 Net Plant Less 50% of CIAC and Advances	Tax Rate	Test-Year 2017 Prop. Tax
1,112,415.10	1.1000%	\$ 12,236.57
<b>Total</b>		\$ 12,236.57
2015 Recored Expense		12,203.82
Test-Year Adjustment		<u><u>\$ 32.75</u></u>

# West Coast Gas Company, Inc.

Test-Year 2017

## Billing Determinants and Cost Allocation Factors

Allocation Factor #	Factor	Mather			Castle				Non-CPUC Jurisdictional Operations	Total	
		Residential	Commercial Mather	Mather Total	Small Commercial Castle	Medium Commercial	Large Commercial	Castle Total		All Operations	
1	Annual Total										
	Of										
	Monthly Bills	14,988	900	15,063	480	12	12	504	12	15,579	x
	% of System	99.5%	0.5%	100.0%	95.2%	2.4%	2.4%	100.0%			x
	% of All Systems	96.2%	0.5%	96.7%	3.1%	0.1%	0.1%	3.2%	0.1%	100.0%	x
2	No. of										
	Customers	1,249	75	1,324	40	1	1	42	1	1,367	x
	% of System	94.3%	5.7%	100.0%	95.2%	2.4%	2.4%	100.0%			
	% of All Systems	91.4%	5.5%	96.9%	2.9%	0.1%	0.1%	3.1%	0.1%	100.0%	x
3	%										
	Maint. Labor										
	Excl. Acct. 760										
	765 768	60.9%	23.5%	84.4%	10.8%	1.3%	1.3%	13.4%	2.2%	100.0%	x
4	Therm Sales	493,325	364,622	857,947	156,191	305,925	90,681	552,797	493,325	1,904,069	x
	% of System	57.5%	42.5%	100.0%	28.3%	55.3%	16.4%	100.0%			
	% of All Systems	25.9%	19.1%	45.1%	8.2%	16.1%	4.8%	29.0%	25.9%	100.0%	x
5	%										
	Maint. Supervision Labor										
	Acct. 760										
	33% 3, 33% 6, 33% 8	40.6%	31.7%	72.4%	13.0%	3.0%	3.0%	19.1%	8.6%	100.0%	x
6	Miles of Mains	9.0	9.0	18.0	6.0	1.5	1.5	9.0	3.0	30	x
	% of System	50.0%	50.0%	100.0%	66.7%	16.7%	16.7%	100.0%	100.0%		
	% of All Systems	30.0%	30.0%	60.0%	20.0%	5.0%	5.0%	30.0%	10.0%	100.0%	x



# West Coast Gas Company, Inc.

Test-Year 2017

Billing Determinants and Cost Allocation Factors  
Based on 2011 Recorded Data

Factor #	Factor	Mather			Castle				Non-CPUC Jurisdictional Operations	Total All Operations
		Residential	Small Commercial Mather	Mather Total	Small Commercial Castle	Medium Commercial	Large Commercial	Castle Total		
7	# of Services	1,249	75	1,324	40	1	1	42	1	1,367 x
	% of System	94.3%	5.7%	100.0%	95.2%	2.4%	2.4%	100.0%	100.0%	x
	% of All Systems	91.4%	5.5%	96.9%	2.9%	0.1%	0.1%	3.1%	0.1%	100.0% x
8	Gross Plant %	30.4%	41.9%	72.3%	8.2%	2.9%	2.9%	14.0%	13.7%	100.00%
a.	Net Plant	40.3%	12.8%	53.1%	14.1%	5.4%	5.4%	25.0%	21.9%	100.00%
9	Prop Tax Net Plant 8a									
	Exclude Non-Jurisdiction	51.6%	16.4%	68.0%	18.1%	7.0%	7.0%	32.1%	0.0%	100.1%
10	A&G Excluding Acct 924									
	50% 2, 50% 5	66.0%	18.6%	84.6%	8.0%	1.6%	1.6%	11.1%	4.3%	100.0%
11	Property & Liability Insurance. Workmen's Comp. 30% 3, 70% 8	39.6%	36.4%	75.9%	9.0%	2.4%	2.4%	13.8%	10.2%	100.0%
12	General Plant Office Equipment 100% 10	66.0%	18.6%	84.6%	8.0%	1.6%	1.6%	11.1%	4.3%	100.0%
13	O&M Equip 100% 5	40.6%	31.7%	72.4%	13.0%	3.0%	3.0%	19.1%	8.6%	100.0%
14	M&S Inventories 100% 5	40.6%	31.7%	72.4%	13.0%	3.0%	3.0%	19.1%	8.6%	100.0%

# West Coast Gas Company, Inc.

Test-Year 2017  
Factors Used to Allocate Expense Accounts

FERC Acct.	Mather			Castle				Non-CPUC Jurisdictional Operations	Total
	Residential	Commercial Mather	Mather Total	Small Commercial Castle	Medium Commercial	Large Commercial	Castle Total		
402 <u>Operations Expense - Distribution</u>									
760 Supervision	5	5	5	5	5	5	5	5	
Total O&M Supervision Expense	40.6%	31.7%	72.4%	13.0%	3.0%	3.0%	19.1%	8.6%	100.0%
761 Mains and Services Labor	3	3	3	3	3	3	3	3	
762 Mains and Services Supply	3	3	3	3	3	3	3	3	
763 Meters and House Regulators Expense	3	3	3	3	3	3	3	3	
764 Customer Installations Expense	3	3	3	3	3	3	3	3	
765 Misc. Distribution Expense	3	3	3	3	3	3	3	3	
Total Operations Expense (Excl. Acct. 760 & 766)	60.9%	23.5%	84.4%	10.8%	1.3%	1.3%	13.4%	2.2%	100.0%
766 Rents (75% O&M Distribution, 25% Office)	5	5	5	5	5	5	5	5	
Total Rents	40.6%	31.7%	72.4%	13.0%	3.0%	3.0%	19.1%	8.6%	100.0%
402 <u>Maintenance Expense - Distribution</u>									
767 Maintenance of Lines	3	3	3	3	3	3	3	3	
768 Safety Audits, OC Training, Field Training	3	3	3	3	3	3	3	3	
887 Leak Repairs	3	3	3	3	3	3	3	3	
Total Maintenance Expense	60.9%	23.5%	84.4%	10.8%	1.3%	1.3%	13.4%	2.2%	100.0%
402 <u>Customer Accounting Expense</u>									
901 Meter Reading Labor	1	1	1	1	1	1	1	1	
902 Accounting and Collecting Labor	1	1	1	1	1	1	1	1	
903 Supplies Expense	1	1	1	1	1	1	1	1	
904 Uncollectible Accounts									
Total Customer Accounting Expense	96.2%	0.5%	96.7%	3.1%	0.1%	0.1%	3.2%	0.1%	100.0%
402 <u>Administration and General Expense</u>									
920 A&G Salaries	10	10	10	10	10	10	10	10	
921 Office Supplies & Expenses (Incl. 25% Rents)	10	10	10	10	10	10	10	10	
922 A&G Transferred (Cr)									
923 Outside Services	10	10	10	10	10	10	10	10	
924 Property & Liability & Work Comp Ins	11	11	11	11	11	11	11	11	
926 Employee Benefits & Vacation	10	10	10	10	10	10	10	10	
927 Franchise Requirements									
928a SBE Surcharge									
928 Regulatory Commission Expense									
930 Misc. General Expense	10	10	10	10	10	10	10	10	
933 Transportation Expense	10	10	10	10	10	10	10	10	
935 Maintenance of General Plant	10	10	10	10	10	10	10	10	
Total Administration & General Expense									
A& G Accts Excluding Acct 924	66.0%	18.6%	84.6%	8.0%	1.6%	1.6%	11.1%	4.3%	100.0%
A& G Acct 924 (70% Liab and 30% WC)	39.6%	36.4%	75.9%	9.0%	2.4%	2.4%	13.8%	10.2%	100.0%

# West Coast Gas Company, Inc.

Test-Year 2017

## Allocation of Net General Plant

FERC Acct. No.	Gross Plant Test-Year <u>Average</u> (Tab PIS )	Accum. Resv. for Depr. Test-Year <u>Average</u> (Tab PIS )	Alloc. Factor	Non-Jurisdictional	
				Gross Plant Test-Year <u>Test-Year</u>	Accum. Resv. for Depr. <u>Test-Year</u>
374-387 <u>General Plant</u>					
389 Land and Land Rights	\$ 37,226.35		12	\$ 1,606.12	
390 Structures and Improvements	81,316.61	\$ 11,922.09	12	3,508.37	\$ 514.37
391 Office Furniture and Equip.	41,181.65	34,454.70	12	1,776.77	1,486.53
392 Transportation Equip.	237,584.11	193,201.36	12	10,250.48	8,335.60
393 Excavator	53,290.00	7,105.33	12	2,299.18	306.56
394 Tools, Shop, and Garage Equip.	45,030.53	38,887.00	12	1,942.83	1,677.76
395 Laboratory Equip.	-	-	12	-	-
396 Power Operated Equip.	30,012.22	28,520.67	12	1,294.87	1,230.51
397 Communications Equip.	7,206.18	6,180.72	12	310.91	266.66
398 Misc. Equip.	<u>28,855.10</u>	<u>31,391.81</u>	12	<u>1,244.94</u>	<u>1,354.39</u>
Total General Plant	<u>\$ 561,702.75</u>	<u>\$ 351,663.68</u>		<u>\$ 24,234.45</u>	<u>\$ 15,172.40</u>
			12	<b>4.31%</b>	<b>4.31%</b>

Test-Year 2017  
O&M Recorded Hours 2015

[illegible]

# West Coast Gas Company, Inc.

Test-Year 2017

## Weighted Cost of Capital Recorded

<u>Item</u>	<u>Balance</u> <u>12/31/2015</u>	<u>Ratio</u>	<u>%</u> <u>Cost</u>	<u>%</u> <u>Wtd Cost</u>
Long-Term Bank Loans	\$ -	0.0%	0.00%	0.00%
Stockholder Loans	-	0.0%	0.00%	0.00%
Total Debt	\$ -	0.00%		0.00%
Common Stock	\$ 839,759.77			
Retained Earnings	2,378,018.57			
Total Equity	\$ 3,217,778.34			
Total Capital	\$ 3,217,778.34			

# West Coast Gas Company, Inc.

## Weighted Cost of Capital Test Year 2017

Average Rate Base	\$ 875,920.64		%	%
		<u>Ratio</u>	<u>Cost</u>	<u>Wtd Cost</u>
Long Term Debt (imputed)	\$ 262,776.19	30.0%	5.00%	1.50%
Common Equity	<u>613,144.45</u>	<u>70.0%</u>	10.00%	<u>7.00%</u>
Total Capital	\$ 875,920.64	100.0%		8.50%

### Income Tax:                      Required Return and Income Taxes

Test-Year Rate Base	\$ 875,920.64
Wtd Cost of Debt	<u>1.50%</u>
Debt Return	\$ 13,138.81

Wtd Cost of Equity	<u>7.00%</u>
Equity Return	\$ 61,314.44

### Total After Tax Return

Dollars	\$ 74,453.25
Percent	8.50%

Gross Mult on Equity Return	1.68765
Gross Return on Equity	\$ 103,477.32

Total Return & Income Taxes	\$ 116,616.13
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Income Taxes Included In Rtn	<u>\$ 42,162.88</u>
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# West Coast Gas Company, Inc.

Test-Year 2017

Results of Operation (RO)

Calculation of Revenue Increase Required

	RO Current Rates	Revenue Increase	RO Required Rates
Base Rate Revenue	\$ 920,436.61	\$ 341,671.41	\$ 1,262,108.02
Procurement Revenue	850,858.18		850,858.18
Other Gas Revenue	6,047.00		6,047.00
Total Revenue	\$ 1,777,341.79		\$ 2,119,013.20
Operating Expenses	2,002,397.07		2,002,397.07
Income Taxes	-	(42,162.88)	(42,162.88)
Net Operating Income	\$ (225,055.27)	\$ 299,508.53	\$ 74,453.25
Test-Year Rate Base	\$ 875,920.64		\$ 875,920.64
Return on Rate Base	-25.69%		8.50%
Interest Expense	\$ (13,138.81)		(13,138.81)
Earnings for Common Equity	\$ (238,194.08)		\$ 61,314.44
Common Equity	\$ 613,144.45		\$ 613,144.45
Return on Common Equity	-38.85%		10.00%
% Rate Change		19.29%	

Notes:

## Gross Revenue Tax Multiplier

	Net	Gross Mult
Taxable Income	\$ 1.0000	\$ 1.6877
State Inc. Tax @ 8.84%	0.0884	0.1492
Net for FIT	0.9116	1.5385
FIT @ 35.0%	0.3191	0.5385
Net of Tax	0.5925	1.0000

## Income Taxes:

Revenue (Value Input)	\$ 2,119,013.20
Net Operating Inc Before Inc. Taxes	(2,002,397.07)
Interest Expense	(13,138.81)
Taxable Income	103,477.32
State Income Tax @ 8.884%	9,147.40
Federal Taxable Income	94,329.93
Federal Income Tax @ 35.0%	33,015.47
Total Income Taxes	\$ 42,162.87

# West Coast Gas Company, Inc.

Test-Year 2017

Weighted Average Procurement Cost

Recorded 2015

<u>Month</u>	<u>Procurement Delivered Cost \$/Therm</u>	<u>Therm Sales</u>	<u>% of Total</u>	<u>Weighted Procurement Cost \$/Therm</u>
January	0.61834	222,292	17.9%	\$ 0.11056
February	0.59989	136,750	11.0%	0.06598
March	0.56426	84,862	6.8%	0.03851
April	0.53966	79,513	6.4%	0.03451
May	0.69913	60,248	4.8%	0.03388
June	0.58562	44,327	3.6%	0.02088
July	0.51483	37,636	3.0%	0.01558
August	0.56839	38,046	3.1%	0.01739
September	0.55976	38,628	3.1%	0.01739
October	0.54137	53,221	4.3%	0.02317
November	0.50322	163,916	13.2%	0.06635
December	0.69608	283,834	22.8%	0.15891
		1,243,273	100.0%	<u>\$ 0.60313</u>



# West Coast Gas Company, Inc.

Test-Year 2017

## Calculation of Revenue Requirement Increase

	Revenue at <u>Current Rates</u>	<u>Increase</u>	Revenue at <u>Proposed Rates</u>	% <u>Change</u>
<u>Residential</u>	\$ 628,508.48	\$ 121,235.25	749,743.73	19.29%
<u>Mather Commercial</u>	557,349.25	107,509.10	664,858.34	19.29%
<u>Castle Commercial and Industrial</u>	<u>\$585,443.47</u>	<u>112,928.29</u>	<u>698,371.76</u>	<u>19.29%</u>
<u>Total Rate Change</u>	\$ 1,771,301.19	341,672.64	2,112,973.83	19.29%
<u>Base Rate Change</u>				36.12%

# West Coast Gas Company, Inc.

Test-Year 2017

## Calculation of Revenue Requirement Increase Base Rate Revenue

	<u>Revenue at Current Rates</u>	<u>Increase</u>	<u>Revenue at Proposed Rates</u>	<u>% Change</u>
<u>Residential</u>	\$ 330,971.00	\$ 121,235.25	\$ 452,206.26	36.63%
Procurement	297,537.48			
SubTotal	628,508.48	121,235.25	\$ 749,743.73	19.29%
<u>Mather Commercial</u>				
Schedule 2	331,240.37	105,267.05	436,507.42	31.78%
Procurement	214,485.66			
SubTotal	545,726.03	105,267.05		19.29%
Schedule 3	6,195.20	2,242.04	8,437.24	36.19%
Procurement	5,428.02	-		
SubTotal	11,623.22	2,242.04		19.29%
	557,349.25	107,509.10	444,944.66	
<u>Castle Commercial and Industrial</u>				
Schedule C-1	109,093.05	39,214.53		35.95%
Procurement	94,203.16			
SubTotal	203,296.21	39,214.53	242,510.74	19.29%
Schedule C-2	111,254.56	57,051.37		51.28%
Procurement	184,511.44			
SubTotal	295,766.00	57,051.37	352,817.37	19.29%
Schedule C-3	31,688.84	16,662.39		52.58%
Procurement	54,692.42			
SubTotal	86,381.26	16,662.39	103,043.65	19.29%

# West Coast Gas Company, Inc.

Test-Year 2017  
Residential Rate Options  
Equal Percentage Increase  
19.29%

## Residential Service

Current Rates				Revenue Increase as % of Total Usage			
Monthly Customer Charge:	\$	4.00		\$	4.77		
Volumetric Charges		Baseline	Excess		Baseline	Excess	
Procurement - \$/Therm	\$	0.60313	\$ 0.60313	\$	0.60313	\$ 0.60313	
Distribution - \$/Therm		0.49349	0.76817		0.70502	1.03268	
Total Volumetric Rate	\$	1.09662	\$ 1.37130	\$	1.30815	\$ 1.63581	

Mo.Cust. Chrg. \$ 4.77  
Vol. Rev. Inc. = \$ 121,178.00

## 3. Base Line Allowance

Winter - Therms per Day	0.5			0.5			
Winter - Therms per Day	2.0			2.0			
	Baseline	Excess	Total	Baseline	Excess	Total	
<b>Annual Therm Sales</b>	393,134	100,190	493,325	393,134	100,190	493,325	
Average Monthly Usage	26.2	6.7	32.9	26.2	6.7	32.9	

## Annual Revenue:

Customer Charges			\$ 60,000.00				71,516.36
Procurement	\$ 237,110.04	\$ 60,427.43	297,537.48	\$ 237,110.04	\$ 60,427.43	\$ 297,537.48	
Base Rates	194,007.90	76,963.11	270,971.00	277,167.78	103,464.86	380,632.64	
Total	\$ 431,117.94	\$ 137,390.54	\$ 628,508.48	\$ 514,277.83	\$ 163,892.29	\$ 749,686.47	

## Rate Increase:

\$ 121,178.00  
% 19.28%

## Change in Average Monthly Bill - Non CARE

Customer Charge		\$ 4.00		\$ 4.77
Volumetric Charges - Avg Therm Use/Mo.	32.9	37.90	32.9	45.21
Total Monthly Bill		\$ 41.90		\$ 49.98
\$ Increase/Month				<b>8.08</b>
Proof	\$ 628,508.48	Proof	\$ 749,686.60	

# West Coast Gas Company, Inc.

Test-Year 2017

Uncollectible Accounts  
Recorded Years 2011 Through 2015

<u>Year</u>	Gross <u>Revenue</u>	Accts Rec <u>Write-Offs</u>	Uncollectible <u>%</u>
2015	\$ 903,453.52	\$ 1,386.76	0.1535%
2014	898,215.72	2,038.81	0.2270%
2013	980,403.43	1,102.48	0.1125%
2012	857,850.22	3,941.25	0.4594%
2011	991,480.18	6,510.05	0.6566%
<u>TOT</u>	<u>\$ 4,631,403.07</u>	<u>\$ 14,979.35</u>	0.3234%
 Avg	 <u><u>\$ 926,280.61</u></u>	 <u><u>\$ 2,995.87</u></u>	 <u><u>0.3234%</u></u>

# West Coast Gas Company, Inc.

Test-Year 2017  
At Current Rates

	Residential			Mather -Schedule 2			Mather -Schedule 3		
<u>Rate Change</u>	Mo.Cust.Chrg.	= \$	-	Mo.Cust.Chrg.	= \$	-	Mo.Cust.Chrg.	= \$	-
<u>Rate Change</u>	Volum. Rate	= \$	-						
	Current Rates						No Change in Rate Structure		
Monthly Customer Charge:	\$	4.00		\$	21.39		\$	21.39	
Volumetric Charges	Baseline	Excess		Summer	Winter		Summer	Winter	
Procurement - \$/Therm	\$ 0.60313	\$ 0.60313		\$ 0.60313	\$ 0.60313		\$ 0.60313	\$ 0.60313	
Distribution - \$/Therm	0.49349	0.76817		0.87947	0.87947		0.47756	0.63519	
Total Volumetric Rate	\$ 1.09662	\$ 1.37130		\$ 1.48260	\$ 1.48260		\$ 1.08069	\$ 1.23832	
<u>3. Base Line Allowance</u>									
Winter - Therms per Day	0.5								
Winter - Therms per Day	2.0								
	Baseline	Excess	Total	Summer	Winter	Total	Summer	Winter	Total
<u>Annual Therm Sales</u>	393,134	100,190	493,325	105,716	249,906	355,623	1,849	7,151	9,000
<u>Number of Customers</u>			1,250			72			3
<u>Annual Revenue:</u>									
Customer Charge			\$ 60,000.00	\$ 10,780.56	\$ 7,700.40	\$ 18,480.96	\$ 449.19	\$ 320.85	\$ 770.04
Procurement	237,110.04	60,427.43	297,537.48	63,760.31	150,725.34	214,485.66	1,115.06	4,312.96	5,428.02
Base Rates	194,007.90	76,963.11	270,971.00	92,974.23	219,785.18	312,759.41	882.91	4,542.24	5,425.16
Total	\$ 431,117.94	\$ 137,390.54	\$ 628,508.48	\$ 167,515.10	\$ 378,210.93	\$ 545,726.03	\$ 2,447.16	\$ 9,176.06	\$ 11,623.22
<u>Rate Increase:</u>				Summer	Winter		Summer	Winter	
\$			\$ -			\$ -			\$ -
%			0%			0%			0%
<u>Average Monthly Bill</u>	Baseline	Excess	Total						
Average Therm Usage	26.2	6.7	32.9						
Customer Charge			\$ 4.00	\$ 21.39	\$ 21.39		\$ 21.39	\$ 21.39	
Volumetric Charges			37.90	310.98	1,029.20		95.14	590.35	
Total Monthly Bill			\$ 41.90	\$ 332.37	\$ 1,050.59		\$ 116.53	\$ 611.74	
Proof of Revenue (Annual Bills x Monthly Bill)			\$ 628,508.48	\$ 167,515.10	\$ 378,210.93	\$ 545,726.03	\$ 2,447.16	\$ 9,176.06	\$ 11,623.22

# West Coast Gas Company, Inc.

Test-Year 2017  
At Current Rates

	Castle -Schedule C-1			Castle -Schedule C-2			Castle -Schedule C-3		
<b><u>Rate Change</u></b>	Mo.Cust.Chrg. = \$ -			Mo.Cust.Chrg. = \$ -			Mo.Cust.Chrg. = \$ -		
	<u>No Change in Rate Structure</u>			<u>No Change in Rate Structure</u>			<u>No Change in Rate Structure</u>		
Monthly Customer Charge:	\$ 21.39			\$21.39			\$ 160.39		
Volumetric Charges	<u>Summer</u>	<u>Winter</u>		<u>Summer</u>	<u>Winter</u>		<u>Summer</u>	<u>Winter</u>	
Procurement - \$/Therm	\$ 0.60313	\$ 0.60313		\$ 0.60313	\$ 0.60313		\$ 0.60313	\$ 0.60313	
Distribution - \$/Therm	0.52986	0.67822		0.32065	0.40785		0.27023	0.34317	
Total Volumetric Rate	\$ 1.13299	\$ 1.28135		\$ 0.92378	\$ 1.01098		\$ 0.87336	\$ 0.94630	
<b><u>3. Base Line Allowance</u></b>									
Winter - Therms per Day									
Winter - Therms per Day									
	<u>Summer</u>	<u>Winter</u>	<u>Total</u>	<u>Summer</u>	<u>Winter</u>	<u>Total</u>	<u>Summer</u>	<u>Winter</u>	<u>Total</u>
<b><u>Annual Therm Sales</u></b>	47,898	108,293	156,191	157,953	147,972	305,925	18,577	72,105	90,681
<b><u>Number of Customers</u></b>			40			1			1
<b><u>Annual Revenue:</u></b>									
Customer Charge	\$ 5,989.20	\$ 4,278.00	\$ 10,267.20	\$ 149.73	\$ 106.95	\$ 256.68	\$ 1,122.73	\$ 801.95	\$ 1,924.68
Procurement	28,888.59	65,314.57	94,203.16	95,265.51	89,245.94	184,511.44	11,204.05	43,488.37	54,692.42
Base Rates	25,379.23	73,446.61	98,825.85	50,647.50	60,350.38	110,997.88	5,019.95	24,744.20	29,764.16
Total	\$ 60,257.02	\$ 143,039.19	\$ 203,296.21	\$ 146,062.74	\$ 149,703.27	\$ 295,766.00	\$ 17,346.74	\$ 69,034.52	\$ 86,381.26
<b><u>Rate Increase:</u></b>	<u>Summer</u>	<u>Winter</u>		<u>Summer</u>	<u>Winter</u>		<u>Summer</u>	<u>Winter</u>	
\$			\$ -			\$ -			\$ -
%			0%			0%			0%
<b><u>Average Monthly Bill</u></b>									
Average Therm Usage									
Customer Charge	\$ 21.39	\$ 21.39		\$ 21.39	\$ 21.39		\$ 160.39	\$ 160.39	
Volumetric Charges	193.81	693.81		20,844.72	29,919.26		2,317.72	13,646.51	
Total Monthly Bill	\$ 215.20	\$ 715.20		\$ 20,866.11	\$ 29,940.65		\$ 2,478.11	\$ 13,806.90	
Proof of Revenue (Annual Bil	\$ 60,257.02	\$ 143,039.19	\$ 203,296.21	\$ 146,062.74	\$ 149,703.27	\$ 295,766.00	\$ 17,346.74	\$ 69,034.52	\$ 86,381.26

## West Coast Gas Company, Inc.

Test-Year 2017  
At Current Rates

Total Revenue Summary					
	<u>Residential</u>	<u>Summer</u>	Commercial Total All Schedules <u>Winter</u>	<u>Total</u>	<u>Total Jurisdictional</u>
Therm Sales	493,325	331,992	585,427	917,420	1,410,744
Customer Charges	\$ 60,000.00	\$ 18,491.41	\$ 13,208.15	\$ 31,699.56	\$ 91,699.56
Procurement	297,537.48	200,233.52	353,087.18	553,320.70	850,858.18
Distribution	<u>270,971.00</u>	<u>174,903.83</u>	<u>382,868.62</u>	<u>557,772.45</u>	<u>828,743.45</u>
Total	\$ 628,508.48	\$ 393,628.76	\$ 749,163.95	\$ 1,142,792.72	\$ 1,771,301.19

## West Coast Gas Company, Inc.

Test-Year 2017  
Rate Change Proposal  
Equal % Increase  
19.29%

	Residential			Mather -Schedule 2			Mather -Schedule 3			Castle -Schedule C-1		
<u>Rate Change</u>	Mo.Cust.Chrg. = \$ 1.44			Mo.Cust.Chrg. = \$ 6.80			Mo.Cust.Chrg. = \$ 7.74			Mo.Cust.Chrg. = \$ 7.69		
Monthly Customer Charge:												
<u>Volumetric Charges</u>	Baseline	Excess		Summer	Winter		Summer	Winter		Summer	Winter	
Procurement - \$/Therm	\$ 0.60313	\$ 0.60313		\$ 0.60313	\$ 0.60313		\$ 0.60313	\$ 0.60313		\$ 0.60313	\$ 0.60313	
Distribution - \$/Therm	0.67175	1.04565		1.15896	1.15896		0.65039	0.86507		0.72032	0.92201	
Total Volumetric Rate	\$ 1.27488	\$ 1.64878		\$ 1.76209	\$ 1.76209		\$ 1.07882	\$ 1.22605		\$ 1.12767	\$ 1.26624	
<u>Base Line Allowance</u>												
Winter - Therms per Day	0.5											
Winter - Therms per Day	2.0											
	Baseline	Excess	Total	Summer	Winter	Total	Summer	Winter	Total	Summer	Winter	Total
<u>Annual Therm Sales</u>	393,134	100,190	493,325	105,716	249,906	355,623	1,849	7,151	9,000	47,898	108,293	156,191
<u>Number of Customers</u>			1,250			72			3			40
<u>Annual Revenue:</u>												
Customer Charge			\$ 81,673.48	\$ 14,206.58	\$ 10,147.56	\$ 24,354.15	\$ 611.75	\$ 436.97	\$ 1,048.72	\$ 8,142.07	\$ 5,815.77	\$ 13,957.84
Procurement	237,110.04	60,427.43	297,537.48	63,760.31	150,725.34	214,485.66	1,115.06	4,312.96	5,428.02	28,888.59	65,314.57	94,203.16
Base Rates	264,088.35	104,764.08	368,852.43	122,521.12	289,632.16	412,153.27	1,202.44	6,186.08	7,388.52	34,502.04	99,847.70	134,349.74
Total	\$ 454,271.65	\$ 185,980.67	\$ 748,063.39	\$ 200,488.02	\$ 450,505.06	\$ 650,993.08	\$ 2,929.25	\$ 10,936.01	\$ 13,865.27	\$ 71,532.70	\$ 170,978.04	\$ 242,510.74
<u>Rate Increase:</u>												
\$			\$ 121,235.25	Summer	Winter	\$ 105,267.05	Summer	Winter	\$ 2,242.04	Summer	Winter	\$ 39,214.53
%			19.29%			19.29%			19.29%			19.29%
<u>Average Monthly Bill</u>	Baseline	Excess	Total			Total						Total
Average Therm Usage	26.2	0	6.7									
Customer Charge			\$ 5.44	\$ 19.98	\$ 19.98		\$ 19.98	\$ 19.98		\$ 19.98	\$ 19.98	
Volumetric Charges			44.43	338.87	1,018.56		126.58	664.76		225.32	636.66	
Total Monthly Bill			\$ 49.87	\$ 358.85	\$ 1,038.54		\$ 146.56	\$ 684.74		\$ 245.30	\$ 656.63	
Increase in Monthly Billing			\$ 7.97	\$ 26.01	\$ 75.27		\$ 10.62	\$ 49.63		\$ 17.78	\$ 47.59	
Proof of Revenue (Annual Bills x Monthly Bill)			\$ 748,063.39	\$ 203,468.65	\$ 420,609.73	\$ 624,078.38	\$ 3,077.74	\$ 10,271.11	\$ 13,348.85	\$ 92,722.08	\$ 177,291.19	\$ 270,013.26
<u>Revenue Change Revenue by Component</u>												
Customer Charge			\$ 21,673.48			\$ 1,407.35			\$ 52.12			\$ 938.23
Volumetric Rate			97,881.43			43,822.56			915.33			18,630.90
Total Revenue Change			\$ 119,554.91			\$ 45,229.91			\$ 967.45			\$ 19,569.14
<u>Revenue Change % Input</u>												
% Revenue Change Increase			19.29%			19.29%			19.29%			19.29%
Total Revenue Change from Current Rates			\$ 121,235.25			\$ 105,267.05			\$ 2,242.04			\$ 39,214.53
Customer Charge Change			21,673.48			1,407.35			52.12			938.23
Required Volumetric Revenue Change			\$ 99,561.77			\$ 103,859.70			\$ 2,189.92			\$ 38,276.30



# West Coast Gas Company, Inc.

Test-Year 2013  
Rate Change Proposal  
Equal % Increase  
19.29%

Castle - Schedule C-2  
Mo.Cust.Chrg. = \$ 10.97

\$32.36	
Summer	Winter
\$ 0.60313	\$ 0.60313
0.48508	0.61700
\$ 0.93225	\$ 1.01371

Castle - Schedule C-3  
Mo.Cust.Chrg. = \$ 84.34

\$244.73	
Summer	Winter
\$ 0.60313	\$ 0.60313
0.41232	0.52361
\$ 0.88515	\$ 0.95329

Summer	Winter	Total
157,953	147,972	305,925

\$ 226.51	\$ 161.79	\$ 388.31
95,265.51	89,245.94	184,511.44
76,619.55	91,298.07	167,917.62
\$ 172,111.57	\$ 180,705.80	\$ 352,817.37

Summer	Winter	Total
		\$ 57,051.37
		19.29%
		Total

\$ 19.98	\$ 19.98
21,396.17	25,870.03
\$ 21,416.15	\$ 25,890.01

\$ 1,552.13	\$ 1,876.37
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\$ 149,913.07	\$ 129,450.03	\$ 279,363.09
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Summer	Winter	Total
18,577	72,105	90,681

\$ 1,713.08	\$ 1,223.63	\$ 2,936.70
11,204.05	43,488.37	54,692.42
7,659.51	37,755.02	45,414.53
\$ 20,576.64	\$ 82,467.01	\$ 103,043.65

Summer	Winter	Total
		\$ 16,662.39
		19.29%
		Total

\$ 149.82	\$ 149.82
5,595.80	20,512.11
\$ 5,745.61	\$ 20,661.93

\$ 416.41	\$ 1,497.47
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\$ 40,219.30	\$ 103,309.64	\$ 143,528.94
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\$ 17.37	\$ 130.30
20,229.39	10,271.93
\$ 20,246.77	\$ 10,402.22

19.29%	19.29%
\$ 57,051.37	\$ 16,662.39
17.37	130.30
\$ 57,033.99	\$ 16,532.09

## % Rate Change by Rate Schedule

1	Residential - Mather	19.29%
2	Small Commercial - Mather	19.29%
3	Small Commercial - Mather	19.29%
C-G1	Small Commercial - Castle	19.29%
C-G2	Medium Commercial - Castle	19.29%
C-G3	Large Commercial - Castle	19.29%
	Total % Change	19.29%

## Total Revenue Summary

Residential	Summer	Commercial Total All Schedules Winter	Total	Total Jurisdictional
\$ 81,673.48	\$ 24,900.00	\$ 17,785.71	\$ 42,685.71	\$ 124,359.20
297,537.48	200,233.52	353,087.18	553,320.70	850,858.18
368,852.43	242,504.66	524,719.03	767,223.69	1,136,076.12
\$ 748,063.39	\$ 467,638.18	\$ 895,591.92	\$ 1,363,230.10	\$ 2,111,293.49
Total Revenue at Current Rates				\$ 1,771,301.19
Revenue Change				\$ 341,672.64
% Change in Total Revenue				19.29%

## Total All Schedules Revenue Changes

Customer Charges	\$ 24,218.87
Volumetric Rates	317,453.78
Total Revenue Change	\$ 341,672.64